

Hearing Date: March 17, 2021, at 10:00 a.m. (prevailing Eastern Time)
Response Deadline: March 10, 2021, 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:

WINDSTREAM FINANCE, CORP., *et al.*,¹

Reorganized Debtors.

)
) Chapter 11
)
) Case No. 19-22397 (RDD)
)
) (Formerly Jointly Administered
) under Lead Case: Windstream
) Holdings, Inc., Case No. 19-22312)

**NOTICE OF REORGANIZED DEBTORS' FOURTEENTH
OMNIBUS OBJECTION TO CROSS-DEBTOR CLAIMS, INSUFFICIENT
DOCUMENTATION CLAIMS, LATE-FILED CLAIMS, NO LIABILITY CLAIMS,
SUBSTANTIVELY DUPLICATE CLAIMS, AND CLAIMS TO BE MODIFIED**

PLEASE TAKE NOTICE that a hearing on the *Reorganized Debtors' Fourteenth Omnibus Objection to Cross-Debtor Claims, Insufficient Documentation Claims, Late-Filed 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

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.

Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601, on **Wednesday, March 17, 2021, 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 **Wednesday, March 10, 2021, 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, 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.

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Dated: February 12, 2021
New York, New York

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

Stephen E. Hessler, P.C.

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**UNITED STATES BANKRUPTCY COURT
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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 as identified on the schedules thereto as: (a) Schedule 1 (collectively, the “Cross-Debtor Claims”) because the asserted Debtor entity related to such claim is not reflected in the supporting documentation or the Debtors’ books and records, (b) Schedule 2 (collectively, the “Insufficient Documentation Claims”) because they fail to include sufficient information or supporting documentation to determine liability, (c) Schedule 3 (collectively, the “Late-Filed Claims”) because they were not actually received on or before the applicable Claims Bar Date (as defined below), (d) Schedule 4 (collectively, the “No Liability Claims”) because each purported liability cannot be reconciled with the Debtors’ books and records for the reasons stated in this objection and/or listed on such schedule, (e) Schedule 5 (collectively, the “Substantively Duplicate Claims”) because they are duplicative of other proofs of claim that have been filed for the same liability, and (f) Schedule 6 (collectively, the “Claims to be Modified”) because the amount and/or priority asserted in the proofs of claim is not supported by the attached documentation to each such proof of claim, the Debtors’ books and records, and/or under the Bankruptcy Code. In support of this objection, the

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].

Reorganized Debtors 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, 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], the Debtors filed their respective schedules of assets and liabilities and statements of financial affairs. *See* Docket Nos. 505–06. On January 21, 2020, the Debtors filed amendments to certain schedules. *See* Docket Nos. 1435–36.

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. 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. As of the date hereof, over 8,700 proofs of claim have been filed against the Debtors, totaling approximately \$16.5 billion in the aggregate.

9. The Debtors filed their first omnibus claims objection on November 18, 2019. *See* Docket No. 1224. On January 26, 2021, the Reorganized Debtors filed the *Reorganized Debtors’ Thirteenth Omnibus Objection to Insufficient Documentation Claims, a Late-Filed Claim, No Liability Claims, Substantively Duplicate Claims, and Claims to be Modified* [Docket No. 33]. The Court entered orders (as may have been modified) granting all previous omnibus claims objections of the Reorganized Debtors or Debtors as of the date hereof, except 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

10. 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. Cross-Debtor Claims.

11. As provided in more detail on Schedule 1 to the Order, the Reorganized Debtors object to seventeen (17) Cross-Debtor Claims, in total, because the Reorganized Debtors have determined that each claim failed to provide sufficient documentation to support the Debtor entity against which the claim is asserted and/or showed a related Debtor entity not reflected in the Debtors' books and records. Failure to modify the Cross-Debtor Claims could result in each relevant claimant receiving an unwarranted recovery against the Debtors. Accordingly, the Reorganized Debtors respectfully request entry of an order modifying, as applicable and reflected on Schedule 1 to the Order, each Cross-Debtor Claim to against the entity identified in the corresponding "Debtor" sub column within the "Modified Claims" column.

B. Insufficient Documentation Claims.

12. 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.").

13. In addition, a claimant must attach all necessary supporting documents if the claim asserted is 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).

14. The Reorganized Debtors object to the four (4) Insufficient Documentation Claims listed on Schedule 2 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. In addition, the Reorganized Debtors, through their agents, contacted the counterparty multiple times to seek clarity with respect to the basis of each Insufficient Documentation Claim.

15. 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.

C. Late-Filed Claims.

16. The Debtors object to two (2) Late-Filed Claims listed on Schedule 3 to the Order. Upon review of such claims, the Reorganized Debtors have determined that the Notice and Claims Agent actually received each claim after the Claims Bar Date (as defined hereinafter) on account of a purported claim that arose prepetition.

17. Bankruptcy Rule 3003(c) requires the bankruptcy court set a bar date after which proofs of claim may not be filed. Fed. R. Bankr. P. 3003(c) (“The court shall fix . . . the time within which proofs of claim or interest may be filed.”). Bar dates are “critically important to the administration of a successful chapter 11 case.” *In re Musicland Holding Corp.*, 356 B.R. 603, 607 (Bankr. S.D.N.Y. 2006). They are not designed merely as a “procedural gauntlet,” but rather serve “as an integral part of the reorganization process” and foster the efficient administration of bankruptcy cases. *In re Hooker Invest., Inc.*, 937 F.2d 833, 840 (2d Cir. 1991).

18. The Bar Date Order established certain deadlines for the Notice and Claims Agent to actually receive written proofs of claim based on claims that arose prepetition against any Debtor. For all persons (as defined in section 101(41) of the Bankruptcy Code), the Bar Date Order established July 15, 2019, at 4:00 p.m., prevailing Eastern Time as such deadline (such deadline, the “Claims Bar Date”).

19. The Bar Date Order provides the below:

any holder of a Claim that is not excepted from the requirements of the Bar Date Order and fails to timely submit a Proof of Claim in the appropriate form shall be forever barred, estopped, and enjoined from asserting such Claim against the Debtors and their chapter 11 estates . . . and participating in any distribution in these chapter 11 cases on account of such Claim.

Bar Date Order at ¶¶ 6, 15.

20. The Bar Date Order also outlines procedures for how the Debtors should provide notice to potential holders of claims. *See* Bar Date Order at ¶¶ 16–18. In accordance with such

procedures, starting on June 6, 2019, the Debtors caused their Notice and Claims Agent to provide service of a Notice of the Claims Bar Date to approximately 1.7 million potential claimants individually.⁴ Additionally, copies of the Bar Date Order and proof of claim forms were made publicly available at <http://www.kccllc.net/windstream>. The Debtors also caused the Notice of the Claims Bar Date to be published in the national edition of *USA Today* on June 3, 2019. *See* Affidavit of Publication [Docket No. 689].

21. The Late-Filed Claims do not comply with the Bankruptcy Code and the Bar Date Order because they were not actually received by the Claims Bar Date. *See* 11 U.S.C. § 502(b)(9) (in relevant part, a proof of claim should not be allowed if the “proof of such claim is not timely filed”); Bar Date Order at ¶¶ 6, 15. Moreover, the notice of the Bar Date provided to claimants that failure to timely file a proof of claim would result in such claim being barred. Nevertheless, the Late-Filed Claims were actually received after the Claims Bar Date.

22. Therefore, the Debtors have determined that the Late-Filed Claims should be disallowed and expunged in their entirety to prevent the inefficient administration of these cases. Accordingly, the Debtors seek the entry of the Order disallowing and expunging the Late-Filed Claims in their entirety as set forth on Schedule 3 to the Order.

D. No Liability Claims.

23. The Reorganized Debtors object to the 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

⁴ *See* Affidavit of Service [Docket No. 620]; Supplemental Affidavits of Service [Docket Nos. 626, 631, 657-58, 678, 692, 712, 738, 769, 866, 892, 917, 926, 955, 976, 978, 1034, 1104].

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).

24. 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, and/or (d) is inconsistent with the Debtors’ books and records. The specific basis for each No Liability Claim is stated on Schedule 4 to the Order in the “Reason” entry and is further described in the Bixler Declaration.

25. These No Liability Claims listed on Schedule 4 to the Order should be disallowed and expunged in their entirety because such claims do not evince an amount for which the relevant Debtor is liable. 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 Claim.

26. The Reorganized Debtors object to the three (3) 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 claimants are not entitled to multiple recoveries. As further described in the Bixler Declaration, the Reorganized Debtors determined that the “Remaining Claims” should survive in lieu of the Substantively Duplicate Claims in the column titled “Claims to be Disallowed” on Schedule 5 to the Order after reviewing the Debtors’ books and records and the documents attached to the proofs of claim. 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 purported liability that another claimant has asserted in its proof 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 Substantively Duplicate Claims should be disallowed and expunged in their entirety to prevent a double recovery.

27. Furthermore, the Remaining Claims listed on Schedule 5 to the Order will remain on the claims register unless the relevant claimant withdraw or the Court disallows such claims. The Reorganized Debtors' right to object to the Remaining Claims in the future on any grounds permitted under applicable law is preserved in the Objection Procedures Order.

F. Claims to be Modified.

28. As provided in more detail on Schedule 6 to the Order, the Reorganized Debtors object to the seven (7) Claims to be Modified in total because the Reorganized Debtors have determined that each claim failed to provide sufficient documentation to support the asserted amount and/or priority related to such claims. Failure to modify the Claims to be Modified could result in each relevant claimant receiving an unwarranted recovery against the Debtors. Accordingly, the Reorganized Debtors respectfully request authority to modify the Claims to be Modified as reflected on the schedule.

Compliance with the Objection Procedures and the Bankruptcy Rules

29. 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”**;⁵
- (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;⁶
- (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;⁷
- (d) this objection states in the title the identity of the objecting party (*i.e.*, the Reorganized Debtors) and the grounds for the objection;⁸
- (e) this objection is numbered appropriately;⁹
- (f) the grounds asserted are that (i) the Cross-Debtor Claims failed to provide sufficient documentation to support the asserted Debtor entity related to such claim and/or does not relate to the Debtor entity as reflected in the Debtors’ books and records, (ii) 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, (iii) the Late-Filed Claims were filed on account of a purported

⁵ See Fed. R. Bankr. P. 3007(e)(1).

⁶ See Fed. R. Bankr. P. 3007(e)(2).

⁷ See Fed. R. Bankr. P. 3007(e)(3).

⁸ See Fed. R. Bankr. P. 3007(e)(4).

⁹ See Fed. R. Bankr. P. 3007(e)(5).

prepetition claim but not actually received on or before the Claims Bar Date, (iv) the No Liability Claims assert claims that are unenforceable against the Debtors, (v) the Substantively Duplicate Claims each assert the same purported liability as another proof of claim filed in the chapter 11 cases, and (vi) the Claims to be Modified failed to provide sufficient documentation to support the asserted amount and/or priority;¹⁰ and

- (g) each schedule to the Order includes only the claims to which there is a common basis for the objection.¹¹

30. 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.

31. 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;¹²
- (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;¹³ and
- (c) this objection will be set for hearing at least thirty (30) days after the filing of this objection.¹⁴

Reservation of Rights

32. 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

¹⁰ See Fed. R. Bankr. P. 3007(d)(1), (2), (4), (6); Objection Procedures Order, Ex. 1, at ¶ 2.

¹¹ See Objection Procedures Order, ¶ 4.

¹² See Fed. R. Bankr. P. 2002, 3007(a).

¹³ See Objection Procedures Order ¶ 4.

¹⁴ See Fed. R. Bankr. P. 2002, 3007(a); Objection Procedures Order, ¶ 4.

the claims listed on Schedules 1, 2, 3, 4, 5, and 6 to the Order, including the “Remaining Claims” listed on Schedule 5 to the Order and the “Modified Claims” listed on Schedules 1 and 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.

Objection Practice

33. 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

34. 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

35. 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: February 12, 2021
New York, New York

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

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Counsel to the Reorganized Debtors

Exhibit A

Proposed Order

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

In re:

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Reorganized Debtors.

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) under Lead Case: Windstream
) Holdings, Inc., Case No. 19-22312)

**ORDER GRANTING REORGANIZED DEBTORS' FOURTEENTH
OMNIBUS OBJECTION TO CROSS-DEBTOR CLAIMS, INSUFFICIENT
DOCUMENTATION CLAIMS, LATE-FILED 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

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.

pursuant to 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 Cross-Debtor Claims identified on **Schedule 1** attached hereto are hereby modified in accordance with the corresponding entry within the "Modified Claims" column relating to the Debtor entity identified in the "Debtor" sub-column, as applicable and described in the Objection.
3. The Insufficient Documentation Claims listed on **Schedule 2** attached hereto are disallowed and expunged in their entirety.
4. The Late-Filed Claims listed on **Schedule 3** attached hereto are disallowed and expunged in its 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 and/or priority identified in the “Amount” sub-column, as applicable.

8. The “Remaining Claims” as identified on **Schedule 5** and the “Modified Claims” as identified on **Schedules 1** and **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. Notice of the Objection was sufficient under the Bankruptcy Rules and Local Bankruptcy Rules.

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

14. 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.

15. 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: _____, 2021

THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

Cross-Debtor Claims

Windstream Financial Corp. 19-22397
 Fourteenth Omnibus Claims Objection
 Schedule 1 - Cross-Debtor Claims

The basis for the objection can be found
 on page 5 of the Objection.

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 ALBERT KRAMER ALBERT H. KRAMER 1932 HEATHERTON DRIVE LANCASTER, PA 17601	5065	Windstream Holdings, Inc.	Unsecured	\$99,380.03	D&E Communications, LLC	Unsecured	\$99,380.03
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.							
2 AMERICO CORNACCHIONE 5455 DUFFIELD DRIVE HUDSON, OH 44236	8763	Windstream Holdings, Inc.	Unsecured	\$56,493.61	Windstream Services, LLC	Unsecured	\$56,493.61
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.							
3 BOB TYLER RICHARD P. GARDEN, JR. 233 S. 13 ST., SUITE 1900 LINCOLN, NE 68508	4893	Windstream Holdings, Inc.	Unsecured	\$189,000.00*	Windstream Holding of the Midwest, Inc.	Unsecured	\$189,000.00*
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.							
4 BRYAN RICKERTSEN RICHARD P. GARDEN, JR. 233 S. 13 ST., SUITE 1900 LINCOLN, NE 68508	8523	Windstream Holdings, Inc.	Unsecured	\$388,902.00	Windstream Holding of the Midwest, Inc.	Unsecured	\$388,902.00
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.							
5 CHARLES OGDEN RICHARD P. GARDEN, JR. 233 S. 13 ST., SUITE 1900 LINCOLN, NE 68508	4877	Windstream Holdings, Inc.	Unsecured	Undetermined*	Windstream Holding of the Midwest, Inc.	Unsecured	Undetermined*
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.							
6 DELOYD LARSEN RICHARD P. GARDEN, JR. 233 S. 13 ST., SUITE 1900 LINCOLN, NE 68508	8520	Windstream Holdings, Inc.	Unsecured	\$137,616.00	Windstream Holding of the Midwest, Inc.	Unsecured	\$137,616.00
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.							
7 DENISE ACKERMAN RICHARD P. GARDEN, JR. 233 S. 13 ST., SUITE 1900 LINCOLN, NE 68508	8524	Windstream Holdings, Inc.	Unsecured	\$544,586.00	Windstream Holding of the Midwest, Inc.	Unsecured	\$544,586.00
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.							

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Financial Corp. 19-22397
 Fourteenth Omnibus Claims Objection
 Schedule 1 - Cross-Debtor Claims

The basis for the objection can be found
 on page 5 of the Objection.

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
8 ELAINE CARPENTER RICHARD P. GARDEN, JR. 233 S. 13 ST., SUITE 1900 LINCOLN, NE 68508	8522	Windstream Holdings, Inc.	Unsecured	\$484,565.00	Windstream Holding of the Midwest, Inc.	Unsecured	\$484,565.00
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.							
9 FRANK HILSABECK RICHARD P. GARDEN, JR. 233 S. 13 ST., SUITE 1900 LINCOLN, NE 68508	8525	Windstream Holdings, Inc.	Unsecured	\$3,551,299.00	Windstream Holding of the Midwest, Inc.	Unsecured	\$3,551,299.00
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.							
10 JACK GEIST RICHARD P. GARDEN, JR. 233 S. 13 ST., SUITE 1900 LINCOLN, NE 68508	8526	Windstream Holdings, Inc.	Unsecured	\$979,785.00	Windstream Holding of the Midwest, Inc.	Unsecured	\$979,785.00
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.							
11 JAMES W. STRAND RICHARD P. GARDEN, JR. 233 S. 13 ST., SUITE 1900 LINCOLN, NE 68508	8527	Windstream Holdings, Inc.	Unsecured	\$968,286.00	Windstream Holding of the Midwest, Inc.	Unsecured	\$968,286.00
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.							
12 MICHAEL J. TAVLIN 6320 ROGERS CIRCLE LINCOLN, NE 68506	8519	Windstream Holdings, Inc.	Unsecured	\$615,751.19	Windstream Holding of the Midwest, Inc.	Unsecured	\$615,751.19
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.							
13 MICHAEL ROY COLTRANE MICHAEL R. COLTRANE 110 FOREST CLIFF COURT NE CONCORD, NC 28025-9536	6381	Windstream Holdings, Inc.	Unsecured	\$222,874.00*	Windstream Services, LLC	Unsecured	\$222,874.00*
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.							
14 RICH MCLAUGHLIN RICHARD P. GARDEN, JR. 233 S. 13 ST., SUITE 1900 LINCOLN, NE 68508	8521	Windstream Holdings, Inc.	Unsecured	\$530,230.00	Windstream Holding of the Midwest, Inc.	Unsecured	\$530,230.00
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.							

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Financial Corp. 19-22397
 Fourteenth Omnibus Claims Objection
 Schedule 1 - Cross-Debtor Claims

The basis for the objection can be found
 on page 5 of the Objection.

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
15 ROGER GHORMLEY RICHARD P. GARDEN, JR. 233 S. 13 ST., SUITE 1900 LINCOLN, NE 68508	4846	Windstream Holdings, Inc.	Unsecured	Undetermined*	Windstream Holding of the Midwest, Inc.	Unsecured	Undetermined*
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.							
16 SUSAN BRADLEY 180 HORSE GULCH LOOP DURANGO, CO 81301	4227	Windstream Holdings, Inc.	Unsecured	\$643.64*	Windstream Services, LLC	Unsecured	\$643.64*
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.							
17 THOMAS E. MORELL 2168 LANDIS VALLEY ROAD LANCASTER, PA 17601	5097	Windstream Holdings, Inc.	Unsecured	\$214,752.38	D&E Communications, LLC	Unsecured	\$214,752.38
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.							
TOTAL				\$ 8,984,163.85*	TOTAL		\$ 8,984,163.85*

* Indicates claim contains unliquidated and/or undetermined amounts

Schedule 2

Insufficient Documentation Claims

Windstream Finance, Corp. 19-22397
Fourteenth Omnibus Claims Objection
Schedule 2 - Insufficient Documentation Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	PHILIPS INTERNATIONAL HOLDING CORP. ATTN DIANA MARRONE 295 MADISON AVENUE,2ND FLOOR NEW YORK, NY 10017	7/15/2019	19-22312	Windstream Holdings, Inc.	6661	Undetermined*
Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.						
2	PHILIPS INTERNATIONAL HOLDING CORP. ATTN DIANA MARRONE 295 MADISON AVENUE,2ND FLOOR NEW YORK, NY 10017	7/15/2019	19-22433	Windstream Communications, LLC	6663	Undetermined*
Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.						
3	PHILIPS INTERNATIONAL HOLDING CORP., AS AGENT FOR PALM SPRINGS MILE ASSOCIATES LTD. ATTN DIANA MARRONE 295 MADISON AVENUE,2ND FLOOR NEW YORK, NY 10017	7/15/2019	19-22312	Windstream Holdings, Inc.	6653	Undetermined*
Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.						
4	PHILIPS INTERNATIONAL HOLDING CORP., AS AGENT FOR PALM SPRINGS MILE ASSOCIATES LTD. ATTN DIANA MARRONE 295 MADISON AVENUE,2ND FLOOR NEW YORK, NY 10017	7/15/2019	19-22433	Windstream Communications, LLC	6657	Undetermined*
Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.						
					TOTAL	Undetermined*

Schedule 3

Late-Filed Claims

Windstream Finance, Corp. 19-22397
Fourteenth Omnibus Claims Objection
Schedule 3 - Late-Filed Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	INTERIOR PRESERVATION INC SHANNON MCGILL 825 WINDHAM COURT NORTH, SUITE3 WYCKOFF, NJ 07481	9/29/2020	19-22433	Windstream Communications, LLC	8601	\$ 4,179.50
Reason: The claimant filed the proof of claim after the applicable bar date.						
2	TOPPAN MERRILL LLC 1325 AVENUE OF THE AMERICAS SUITE3300 NEW YORK, NY 10019	12/3/2020	19-22312	Windstream Holdings, Inc.	8777	\$ 7,000.00
Reason: The claimant filed the proof of claim after the applicable bar date.						
					TOTAL	\$ 11,179.50

Schedule 4

No Liability Claims

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

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	CAREY J. BOUVIN 2417 DOUBLETREE COURT LEXINGTON, KY 40514	10/15/2020	19-22433	Windstream Communications, LLC	8662	\$ 2,500.00
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
2	CIGNA LIFE INSURANCE COMPANY OF NEW YORK (CLICNY) C/O MARYLOU RICE, LEGAL COMPLIANCE LEAD ANALYST 900 COTTAGE GROVE ROAD, B6LPA HARTFORD, CT 06152	10/20/2020	19-22400	Windstream Services, LLC	8691	\$ 237,560.54
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant as of February 1, 2021.					
3	CITIBANK, N.A. ATTN STUART GLICK AND ANTHONY F. PIRRAGLIA THOMPSON AND KNIGHT 900 THIRD AVENUE, 20TH FLOOR NEW YORK, NY 10022	7/15/2019	19-22456	Broadview Networks, Inc.	6350	\$ 44,904.37
	Reason: The letters of credit were never drawn and have since matured. The Debtors have no liability for this claim as of February 1, 2021.					
4	CITIBANK, N.A. ATTN STUART GLICK AND ANTHONY F. PIRRAGLIA THOMPSON AND KNIGHT 900 THIRD AVENUE, 20TH FLOOR NEW YORK, NY 10022	7/15/2019	19-22456	Broadview Networks, Inc.	6306	\$ 104,151.00*
	Reason: The letters of credit were never drawn and have since matured. The Debtors have no liability for this claim as of February 1, 2021.					
5	GLOBAL INVESTIGATIONS INC. TRACEY BROWN P.O. BOX 473 FAYETTEVILLE, GA 30214	1/6/2021	19-22312	Windstream Holdings, Inc.	8784	\$ 8,280.00
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant, and the counterparty has no pending disputes on its customer account.					
6	HARBOR SEAFOOD INC ATTN JOHN PETRIZZO 969 LAKEVILLE ROAD NEW HYDE PARK, NY 11040	10/5/2020	19-22312	Windstream Holdings, Inc.	8620	\$ 36,000.00
	Reason: The Debtors have no liability for the dispute related to the counterparty's customer account because, among other reasons, the dispute is time-barred pursuant to the applicable terms and conditions.					

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

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
7	HARRIS COUNTY MUNICIPAL UTILITY DISTRICT #144 CARL O. SANDIN 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	8/27/2019	19-22427	Earthlink Business, LLC	7591	\$ 36.66*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant, and the public records show the Debtors owe \$0.						
8	HARRIS COUNTY MUNICIPAL UTILITY DISTRICT #165 CARL O. SANDIN 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	8/27/2019	19-22427	Earthlink Business, LLC	7586	\$ 249.98*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant, and the public records show the Debtors owe \$0.						
9	HARRIS, JUSTIN M 443 QUARRY LN SEBASTIAN, FL 32958-5501	7/10/2019	19-22312	Windstream Holdings, Inc.	4922	Undetermined*
Reason: Claimant filed a claim on account of workers' compensation benefits that the claimant has already received.						
10	KELLY MARTIN NATHANIEL SCHWICKERATH NATHANIEL SCHWICKERATH P.C. 2069 170TH STREET NEW HAMPTON, IA 50659	7/15/2019	19-22433	Windstream Communications, LLC	6004	\$ 300,000.00
Reason: This claim was settled with the vendor. Per the agreement, no amounts are owed by the Debtors.						
11	LEE COUNTY DIANE W. SANDERS P.O. BOX 17428 AUSTIN, TX 78760	4/22/2019	19-22352	McLeodUSA Purchasing, L.L.C.	1016	\$ 16.48*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant, and the public records show the Debtors owe \$0.						
12	LIFE INSURANCE COMPANY OF NORTH AMERICA (LINA) C/O MARYLOU RICE, LEGAL COMPLIANCE LEAD ANALYST 900 COTTAGE GROVE ROAD, B6LPA HARTFORD, CT 06152	10/20/2020	19-22400	Windstream Services, LLC	8690	\$ 8,005.16
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant as of February 1, 2021.						

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

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
13	TELIA CARRIER U.S. INC. FORMERLY KNOWN AS TELIASONERA INTERNATIONAL CARRIER INC. LEGAL DEPARTMENT 2325 DULLES CORNER BOULEVARD, SUITE 550 HERNDON, VA 20171	7/15/2019	19-22433	Windstream Communications, LLC	6299	\$ 29,626.72
Reason: The relevant contract was terminated in July 2019. As of February 1, 2021 the Debtors' books and records show no amounts are owed.						
14	THE TRAVELERS INDEMNITY COMPANY AND ITS PROPERTY CASUALTY AFFILIATES TRAVELERS - ACCOUNTS RESOLUTION ONE TOWER SQUARE 0000- FP15 HARTFORD, CT 06183	7/15/2019	19-22312	Windstream Holdings, Inc.	6682	\$ 54,529.00*
Reason: The claimant holds a Letter of Credit in the amount of \$54,529 and the Debtors continue to pay claims in the normal course, and there are no amounts outstanding as of February 10, 2021.						
15	UNICO BOP RIVERTEC, LLC ANDREW J. GEPPERT LANE POWELL PC 601 S.W. SECOND AVENUE PORTLAND, OR 97204	10/20/2020	19-22355	McLeodUSA Telecommunications Services, L.L.C.	8721	\$ 629,500.00*
Reason: The Debtors have compensated the claimant for holdover rents owed through the site exit. The Debtors have no liability for this claim.						
16	UNITED STATES DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT, NEW MEXICO STATE OFFICE ADRIAN GARCIA 301 DINOSAUR TRAIL SANTA FE, NM 87508	8/26/2019	19-22433	Windstream Communications, LLC	7512	\$ 300,000.00
Reason: The Debtors are current on all amounts owed under contract as of January 27, 2021. The Debtors have no liability for this claim.						
TOTAL						\$ 1,755,359.91*

Schedule 5

Substantively Duplicate Claims

Windstream Finance, Corp. 19-22397
Fourteenth Omnibus Claims Objection
Schedule 5 - Substantively Duplicate Claims

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	
1	ASHLY URESTE 1227 S 18TH ST APT 1 LINCOLN, NE 68502	07/08/19	Windstream Nebraska, Inc. 19-22510	5800	\$ 75,000.00	ASHLEY URESTE THOMAS T. INKELAAR, ATTORNEY 5002 S. 24TH #101 OMAHA, NE 68107	07/15/19	Windstream Nebraska, Inc. 19-22510	6247	\$ 75,000.00	
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.											
2	THE TRAVELERS INDEMNITY COMPANY AND ITS PROPERTY CASUALTY INSURANCE AFFILIATES TRAVELERS ACCOUNT RESOLUTION - SALVATORE MARINO ONE TOWER SQUARE, 0000-FP15 HARTFORD, CT 06183	07/15/19	Windstream Holdings, Inc. 19-22312	6662	Undetermined*	THE TRAVELERS INDEMNITY COMPANY AND ITS PROPERTY CASUALTY AFFILIATES TRAVELERS - ACCOUNTS RESOLUTION ONE TOWER SQUARE 0000- FP15 HARTFORD, CT 06183	07/15/19	Windstream Holdings, Inc. 19-22312	6682	\$ 54,529.00*	
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.											
3	UNITED ELECTRIC COOPERATIVE SERVICES, INC. C/O DONALD KACZKOWSKI MCDONALD SANDERS, P.C. 777 MAIN STREET SUITE 2700 FORT WORTH, TX76102	10/21/20	Texas Windstream, LLC 19-22316	8692	\$ 31,121.45	UNITED ELECTRIC COOPERATIVE SERVICES, INC. C/O DONALD KACZKOWSKI MCDONALD SANDERS, P.C. 777 MAIN STREET SUITE 2700 FORT WORTH, TX76102	10/21/20	Valor Telecommunications of Texas, LLC 19-22460	8706	\$ 31,121.45	
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.											
Total					\$ 106,121.45*	Total					\$ 160,650.45*

Schedule 6

Claims to be Modified - Amount

Fourteenth Omnibus Claims Objection
Schedule 6 - Claims to be Modified - Amount

ASSERTED CLAIMS					MODIFIED CLAIMS			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
1	ABQ CENTRE INVESTMENTS, LLC KYLE ARMSTRONG PO BOX 1973 ROSWELL, NM 88202	1291	Windstream Communications, LLC	Unsecured	\$106,500.83	Windstream Communications, LLC	Unsecured	\$56,034.61
Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records.								
2	ARVIG ENTERPRISES, INC. C/O SARAHE DOERR MOSS & BARNETT 150 S 5TH ST, SUITE 1200 MINNEAPOLIS, MN 55402	6624	Windstream KDL, LLC	Unsecured	\$90,050.00	Windstream KDL, LLC	Unsecured	\$71,779.00
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.								
3	CPI TELECOM CPI TELECOM - BILL TAHA/ DOREEN BARBER 6949 VISTA DRIVE WEST DES MOINES, IA 50266	47	Windstream Holdings, Inc.	Unsecured	\$24,506.00	Windstream Holdings, Inc.	Unsecured	\$8,795.30
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	FIROOZ SOULATI AND MAHIN AMIDZADEH (JOINTLY) CHRISTOPHER F. GRAHAM, ESQ. ECKERT SCAMANS CHERIN & MELLOTT, LLC 10 BANK STREET, SUITE 700 WHITE PLAINS, NY 10606	3616	McLeodUSA Telecommunications Services, L.L.C.	Unsecured	\$345,307.25	McLeodUSA Telecommunications Services, L.L.C.	Unsecured	\$218,171.28
Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records.								
5	GPI-OCS, LLC MICHAEL S. GREGER, ESQ. ALLEN MATKINS, ET AL. 1900 MAIN STREET, FIFTH FLOOR IRVINE, CA 92614	4338	Windstream Business Holdings, LLC	Administrative	\$13,034.81	Windstream Business Holdings, LLC	Administrative	\$13,034.81
			Windstream Business Holdings, LLC	Secured	\$9,005.79	Windstream Business Holdings, LLC	Secured	\$0.00
			Windstream Business Holdings, LLC	Unsecured	\$48,539.29	Windstream Business Holdings, LLC	Unsecured	\$0.00
			Subtotal		\$70,579.89	Subtotal		\$13,034.81
Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records.								

Windstream Financial Corp. 19-22397

Fourteenth Omnibus Claims Objection
Schedule 6 - Claims to be Modified - Amount

The basis for the objection can be found
on page 10 of the Objection.

ASSERTED CLAIMS					MODIFIED CLAIMS			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
6	TOWNES TELECOMMUNICATIONS SERVICES ATTN CHASE CUSTER PO BOX 729 LEWISVILLE, AR 71845	1225	Windstream Holdings, Inc.	Unsecured	\$14,011.26	Windstream Holdings, Inc.	Unsecured	\$659.82
Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records.								
7	U.S REIF 4700 NORTH CAROLINA, LLC C/O MARK WARCUP C/O INTERCONTINENTAL REAL ESTATE CORPORATION 1270 SOLDIERS FIELD RD BOSTON, MA 02135	6316	Windstream NuVox, LLC	Secured	\$9,418.13	Windstream NuVox, LLC	Secured	\$0.00
			Windstream NuVox, LLC	Unsecured	\$218,333.42	Windstream NuVox, LLC	Unsecured	\$199,286.57
			Subtotal		\$227,751.55	Subtotal		\$199,286.57
Reason: Modified amount reflects adjustment per a review of the claimant’s Proof of Claim, the documents attached thereto, and a reasonable review of the Debtors' books and records.								
TOTAL					\$ 878,706.78	TOTAL		\$ 567,761.39

Exhibit B

Bixler Declaration

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**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)
)

) (Formerly Jointly Administered
) under Lead Case: Windstream
) Holdings, Inc., Case No. 19-22312)
)

**DECLARATION OF HOLDEN BIXLER
IN SUPPORT OF REORGANIZED DEBTORS' FOURTEENTH
OMNIBUS OBJECTION TO CROSS-DEBTOR CLAIMS, INSUFFICIENT
DOCUMENTATION CLAIMS, LATE-FILED 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,

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].

the “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’ Fourteenth Omnibus Objection to Cross-Debtor Claims, Insufficient Documentation Claims, Late-Filed 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 my 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. Cross-Debtor Claims.

6. Upon a thorough review of the proofs of claim filed in these chapter 11 cases and supporting documentation thereto, A&M along with the Reorganized Debtors have determined that each proofs of claim listed on Schedule 1 to the Order (the “Cross-Debtor Claims”) failed to provide sufficient supporting documentation to support the Debtor entity against which each such claim is asserted and/or showed a record of indebtedness or related to a Debtor entity not reflected in the Debtors’ books and records. Accordingly, I believe the Cross-Debtor Claims should be modified, as shown on Schedule 1 to the Order against the Debtor entity as identified in the corresponding column labeled “Modified Claims” for each such claim.

B. Insufficient Documentation Claims.

7. 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 2 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 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, believe the Insufficient Claims should be disallowed and expunged in their entirety.

C. Late-Filed Claims.

8. Upon a thorough review of the proofs of claim filed in these chapter 11 cases and supporting documentation thereto, A&M along with the Reorganized Debtors have determined that each proof of claim listed on Schedule 3 to the Order was filed on account of a purported prepetition claim but not timely received by the Notice and Claims Agent on or before the applicable Claims Bar Date. Consequently, the Late-Filed Claims fail to satisfy the requirements for a proof of claim under the Bar Date Order. As such, I believe that the Late-Filed Claims should be disallowed and expunged in their entirety.

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, were improperly asserted against a Debtor not liable for such debt, were satisfied with a payment to a primary contractor or waived via settlement, 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. Other claimants filed a Substantively Duplicate Claim on account of the same purported liability that another claimant has asserted in its proof 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). 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 and/or priority 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 and/or priority as identified in the corresponding sub-column within the column labeled “Modified Claims” for each such claim.

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: February 12, 2021

Respectfully submitted,

/s/ Holden Bixler

Name: Holden Bixler

Title: Managing Director

Alvarez & Marsal North America, LLC