

Hearing Date: April 14, 2021, at 10:00 a.m. (prevailing Eastern Time)  
Response Deadline: April 7, 2021, at 4:00 p.m. (prevailing Eastern Time)

Stephen E. Hessler, P.C.  
**KIRKLAND & ELLIS LLP**  
**KIRKLAND & ELLIS INTERNATIONAL LLP**  
601 Lexington Avenue  
New York, New York 10022  
Telephone: (212) 446-4800  
Facsimile: (212) 446-4900

James H.M. Sprayregen, P.C.  
Ross M. Kwasteniet, P.C. (admitted *pro hac vice*)  
Brad Weiland (admitted *pro hac vice*)  
John R. Luze (admitted *pro hac vice*)  
**KIRKLAND & ELLIS LLP**  
**KIRKLAND & ELLIS INTERNATIONAL LLP**  
300 North LaSalle Street  
Chicago, Illinois 60654  
Telephone: (312) 862-2000  
Facsimile: (312) 862-2200

*Counsel to the Reorganized Debtors*

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

In re:

WINDSTREAM FINANCE, CORP., *et al.*,<sup>1</sup>

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' FIFTEENTH OMNIBUS OBJECTION TO  
INSUFFICIENT DOCUMENTATION CLAIMS, NO LIABILITY CLAIMS,  
SUBSTANTIVELY DUPLICATE CLAIMS, AND A CLAIM TO BE MODIFIED**

**PLEASE TAKE NOTICE** that a hearing on the *Reorganized Debtors' Fifteenth Omnibus Objection to Insufficient Documentation Claims, No Liability Claims, Substantively Duplicate Claims, and a Claim 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 for the Southern District of New York, 300

<sup>1</sup> 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 was 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.



Quarropas Street, White Plains, New York 10601, on **Wednesday, April 14, 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, April 7, 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.kcellc.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: March 15, 2021  
New York, New York

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

Stephen E. Hessler, P.C.

**KIRKLAND & ELLIS LLP**

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SOUTHERN DISTRICT OF NEW YORK**

In re:

WINDSTREAM FINANCE, CORP., *et al.*,<sup>1</sup>

Reorganized Debtors.

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) Chapter 11  
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) Case No. 19-22397 (RDD)  
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) (Formerly Jointly Administered  
) under Lead Case: Windstream  
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**REORGANIZED DEBTORS' FIFTEENTH OMNIBUS OBJECTION TO  
INSUFFICIENT DOCUMENTATION CLAIMS, NO LIABILITY CLAIMS,  
SUBSTANTIVELY DUPLICATE CLAIMS, AND A CLAIM 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.**

<sup>1</sup> 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 was 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,<sup>2</sup> 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.<sup>3</sup>

### **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 claim(s) identified on (a) Schedule 1 to the Order (collectively, the “Insufficient Documentation Claims”) because they fail to include sufficient information or supporting documentation to determine liability, (b) Schedule 2 to the Order (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 or on Schedule 2, (c) Schedule 3 to the Order (the “Substantively Duplicate Claims”) because they are duplicative of other proofs of claim that have been filed for the same liability, and (d) Schedule 4 to the Order (the “Claim to be Modified”) because the amount asserted in such proof of claim is not reflected in the supporting documentation or the Debtors’ books and records or is unsupported under the Bankruptcy Code. In support of this objection, the Reorganized Debtors submit the declaration of Holden Bixler, a Managing Director at Alvarez & Marsal North America, LLC, attached hereto as **Exhibit B** (the “Bixler Declaration”).

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<sup>2</sup> 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].

<sup>3</sup> 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].

### **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. 505-06] 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 8,700 proofs of claim have been filed against the Debtors, totaling approximately \$16.6 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 February 12, 2021, the Reorganized Debtors filed 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* [Docket No. 43]. 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 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, and 4 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. Insufficient Documentation Claims.**

10. 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.”).

11. 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).

12. The Reorganized Debtors object to the five (5) Insufficient Documentation Claims listed on Schedule 1 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.

13. 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.

**B. No Liability Claims.**

14. The Reorganized Debtors object to the ninety-three (93) No Liability Claims listed on Schedule 2 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).

15. 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 2 in the "Reason" entry and is further described in the Bixler Declaration.

16. These No Liability Claims listed on Schedule 2 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.

**C. Substantively Duplicate Claims.**

17. The Reorganized Debtors object to the three (3) Substantively Duplicate Claims listed in the column labeled “Claims to be Disallowed” on Schedule 3 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 3 to the Order after reviewing the Debtors’ books and records and the documents attached to the proofs of claim. Specifically, each holder of a Substantively Duplicate Claim filed a subsequent proof of claim to change the Debtor entity against which the claim was asserted while the underlying obligation remained the same. Certain Substantively Duplicate Claims were identified because they are either substantive 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).

Therefore, the Substantively Duplicate Claims should be disallowed and expunged in their entirety to prevent a double recovery.

18. Furthermore, the Remaining Claims listed on Schedule 3 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.

**D. Claim to be Modified.**

19. As provided in more detail on Schedule 4 to the Order, the Reorganized Debtors object to the one (1) Claim to be Modified because the Reorganized Debtors have determined that such claim failed to provide sufficient documentation to support the asserted amount. Failure to modify the Claim to be Modified could result in the claimant receiving an unwarranted recovery against the Debtors. Accordingly, the Reorganized Debtors respectfully request authority to modify the Claim to be Modified as reflected on the schedule.

**Compliance with the Objection Procedures and the Bankruptcy Rules**

20. 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”**;<sup>4</sup>

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<sup>4</sup> See Fed. R. Bankr. P. 3007(e)(1).

- (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;<sup>5</sup>
- (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;<sup>6</sup>
- (d) this objection states in the title the identity of the objecting party (*i.e.*, the Reorganized Debtors) and the grounds for the objection;<sup>7</sup>
- (e) this objection is numbered appropriately;<sup>8</sup>
- (f) the grounds asserted are that (i) 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, (ii) the No Liability Claims assert claims that are unenforceable against the Debtors, (iii) the Substantively Duplicate Claims assert the same purported liability as other proofs of claim that were filed in the chapter 11 cases, and (iv) the Claim to be Modified failed to provide sufficient documentation to support the asserted amount;<sup>9</sup> and
- (g) each schedule to the Order includes only the claims to which there is a common basis for the objection.<sup>10</sup>

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.

21. 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

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<sup>5</sup> See Fed. R. Bankr. P. 3007(e)(2).

<sup>6</sup> See Fed. R. Bankr. P. 3007(e)(3).

<sup>7</sup> See Fed. R. Bankr. P. 3007(e)(4).

<sup>8</sup> See Fed. R. Bankr. P. 3007(e)(5).

<sup>9</sup> See Fed. R. Bankr. P. 3007(d)(1), (6); Objection Procedures Order.

<sup>10</sup> See Objection Procedures Order, ¶ 4.

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;<sup>11</sup>

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

### **Reservation of Rights**

22. 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, and 4 to the Order, including the “Remaining Claims” listed on Schedule 3 to the Order and the “Modified Claim” listed on Schedule 4 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**

23. 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**

24. 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

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<sup>11</sup> See Fed. R. Bankr. P. 2002, 3007(a).

<sup>12</sup> See Objection Procedures Order ¶ 4.

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

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](http://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**

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

*[Remainder of page intentionally left blank]*

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: March 15, 2021  
New York, New York

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

Stephen E. Hessler, P.C.

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*Counsel to the Reorganized Debtors*



**Exhibit A**

**Proposed Order**

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

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In re:

WINDSTREAM FINANCE, CORP., *et al.*,<sup>1</sup>

Reorganized Debtors.

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

**ORDER GRANTING REORGANIZED  
DEBTORS' FIFTEENTH OMNIBUS OBJECTION TO  
INSUFFICIENT DOCUMENTATION CLAIMS, NO LIABILITY CLAIMS,  
SUBSTANTIVELY DUPLICATE CLAIMS, AND A CLAIM TO BE MODIFIED**

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Upon the objection (the "Objection")<sup>2</sup> 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, and 4** 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

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<sup>1</sup> 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 was 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.

<sup>2</sup> 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 Insufficient Documentation Claims listed on **Schedule 1** attached hereto are disallowed and expunged in their entirety.
3. The No Liability Claims listed on **Schedule 2** attached hereto are disallowed and expunged in their entirety.
4. The Substantively Duplicate Claims listed in the column labeled "Claims to be Disallowed" on **Schedule 3** attached hereto are disallowed and expunged in their entirety.
5. The Claim to be Modified identified on **Schedule 4** attached hereto is hereby modified in accordance with the corresponding entry within the "Modified Claim" column relating to the amount identified in the "Amount" sub-column.
6. The "Remaining Claims" as identified on **Schedule 3** and the "Modified Claim" as identified on **Schedule 4** (collectively, the "Surviving Claims") will remain on the claims register (subject to any future objection on any basis).
7. 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.

8. 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, and 4** attached hereto (to the extent they are not disallowed and expunged pursuant to this Order) on any grounds whatsoever at a later date.

9. Each objection to each claim as addressed in the Objection and as identified on **Schedules 1, 2, 3, and 4** 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, and 4**. 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.

10. Notice of the Objection was sufficient under the Bankruptcy Rules and Local Bankruptcy Rules.

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

12. 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.

13. 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

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THE HONORABLE ROBERT D. DRAIN  
UNITED STATES BANKRUPTCY JUDGE

**Schedule 1**

**Insufficient Documentation Claims**

Windstream Finance, Corp. 19-22397  
Fifteenth Omnibus Claims Objection  
Schedule 1 - Insufficient Documentation Claims

The grounds for the Objection to the claims listed on this schedule are on pages 5-6 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	CAROL ROWLAND 1838 MIST WOOD DR. HOWELL, MI 48843	7/15/2019	19-22312	Windstream Holdings, Inc.	6423	Undetermined*
Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.						
2	CATHY BRUNER 109 GREENTREE DRIVE NICHOLASVILLE, KY 40356	6/9/2019	19-22312	Windstream Holdings, Inc.	2085	Undetermined*
Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.						
3	LUIS QUEZADA 222 PURCHASE ST APT 253 RYE, NY 10580-2101	6/20/2019	19-22312	Windstream Holdings, Inc.	3490	Undetermined*
Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.						
4	NANCY BARRON 34 ALANA DR ROCHESTER, NY 14624	7/8/2019	19-22312	Windstream Holdings, Inc.	4751	Undetermined*
Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.						
5	TOWN & COUNTRY BUILDING SERVICES TOWN & COUNTRY 1828 SWIFT AVE#300 NORTH KANSAS CITY, MO 64116	7/1/2019	19-22311	PaeTec Communications, LLC	3997	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 2**

**No Liability Claims**

Windstream Finance, Corp. 19-22397  
Fifteenth Omnibus Claims Objection  
Schedule 2 - No Liability Claims

The grounds for the Objection to the claims listed on this schedule are on pages 6-7 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	526 BUILDING CORP PO BOX 2457 CEDAR RAPIDS, IA 52406-2457	7/11/2019	19-22355	McLeodUSA Telecommunications Services, L.L.C.	5212	\$ 2,000.00
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
2	ALEXIS ROBINSON 395 ELI WAY DRIVE BYRON, GA 31008	6/10/2019	19-22422	Windstream Georgia Telephone, LLC	2094	Undetermined*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim is too cursory or virtually blank as to its basis for a purported liability.						
3	ALTEC CAPITAL SERVICES LLC ALLISON BACON 33 INVERNESS CENTER PLACE SUITE 200 BIRMINGHAM, AL 35242	5/10/2019	19-22433	Windstream Communications, LLC	3176991	\$ 2,825.40
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
4	ALTEC CAPITAL SERVICES LLC ALLISON BACON 33 INVERNESS CENTER PLACE SUITE 200 BIRMINGHAM, AL 35242	5/10/2019	19-22493	Windstream Supply, LLC	3191412	\$ 2,770.51
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
5	ANPI BUSINESS, LLC DBA VOYANT COMMUNICATIONS 3905 ANNAPOLIS LANE NORTH, SUITE 195 PLYMOUTH, MN 55447	5/17/2019	19-22312	Windstream Holdings, Inc.	1557	\$ 78,533.28
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim relates to an amount that was settled with the claimant.						
6	ARLINGTON COUNTY, VIRGINIA OFFICE OF THE COUNTY TREASURER - LITIGATION DIVISION 2100 CLARENDON BOULEVARD SUITE 217 ARLINGTON, VA 22201	10/13/2020	19-22376	PaeTec Communications of Virginia, LLC	8649	\$ 0.00
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim reflects that no amounts are owing with respect to a certain obligation(s).						
7	ATLANTECH ONLINE INC 1010 WAYNE AVE STE 630 SILVER SPRING, MD 20910-5620	5/10/2019	19-22433	Windstream Communications, LLC	3177272	\$ 10,596.18
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						



Windstream Finance, Corp. 19-22397  
Fifteenth Omnibus Claims Objection  
Schedule 2 - No Liability Claims

The grounds for the Objection to the claims listed on this schedule are on pages 6-7 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
8	BRINKS, INC. LYNDEL ANNE VARGAS 900 JACKSON ST., SUITE 570 FOUNDERS SQUARE DALLAS, TX 75202	5/19/2020	19-22433	Windstream Communications, LLC	8275	\$ 0.00
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim reflects that no amounts are owing with respect to a certain obligation(s).					
9	CAMERON COUNTY DIANE W. SANDERS PO BOX 17428 AUSTIN, TX 78760	5/26/2020	19-22311	PaeTec Communications, LLC	8327	\$ 667.93*
	Reason: Pursuant to the Debtors' books and records and the claimant's website, no amounts are due and no liability exists for this claimant.					
10	CENTENNIAL SOUTH APARTMENTS SHP MANAGEMENT CORP/LESLIE HANSCOM 7 THOMAS DR CUMBERLAND FORESIDE, ME 04110	7/9/2019	19-22312	Windstream Holdings, Inc.	4695	Undetermined*
	Reason: Pursuant to the Debtors' books and records and certain discussions with the claimant, no amounts are due and no liability exists for this claimant.					
11	CITY OF LINCOLN NE TREASURER 555 SOUTH 10TH STREET LINCOLN, NE 68508	5/10/2019	19-22433	Windstream Communications, LLC	3178236	\$ 3,522.82
	Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.					
12	CLEBURNE COUNTY COLLECTOR 320 WEST MAIN STREET HEBER SPRINGS, AR 72543	6/8/2020	19-22312	Windstream Holdings, Inc.	8442	\$ 0.00
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim reflects that no amounts are owing with respect to a certain obligation(s).					
13	CRAIG AND JODI MARSHALL 1773 185TH PLACE KNOXVILLE, IA 50138	2/21/2020	19-22312	Windstream Holdings, Inc.	8034	\$ 22,000.00
	Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.					
14	CRCO PHIL LIMITED PARTNERSHIP LORRAINE J. SUAREZ LOCKBOX 000-1359 PO BOX 13537-9552 PHILADELPHIA, PA 19101	5/10/2019	19-22311	PaeTec Communications, LLC	3173215	\$ 599.23
	Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.					

Windstream Finance, Corp. 19-22397  
Fifteenth Omnibus Claims Objection  
Schedule 2 - No Liability Claims

The grounds for the Objection to the claims listed on this schedule are on pages 6-7 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
15	CRP-3 LAMBERT III LLC PO BOX 731471 DALLAS, TX 75373-1471	5/10/2019	19-22433	Windstream Communications, LLC	3178591	\$ 81,441.54
	Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.					
16	DAK REAL ESTATE HOLDINGS INC. PO BOX 585 FARGO, ND 58107-0585	6/20/2019	19-22312	Windstream Holdings, Inc.	3255	\$ 53,961.33
	Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.					
17	DALLAS COUNTY 2777 N STEMMONS FRWY STE 1000 DALLAS, TX 75207	6/8/2020	19-22423	Deltacom, LLC	8434	\$ 601.39*
	Reason: Pursuant to the Debtors' books and records and the claimant's website, no amounts are due and no liability exists for this claimant.					
18	DE LAGE LANDEN FINANCIAL SERVICES, INC. ATTN J. PANEGHELLO DE LAGE LANDEN FINANCIAL 1111 OLD EAGLE SCHOOL ROAD WAYNE, PA19087	6/11/2019	19-22312	Windstream Holdings, Inc.	2329	\$ 14,175.22
	Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.					
19	DE LAGE LANDEN FINANCIAL SERVICES, INC. ATTN J. PANEGHELLO DE LAGE LANDEN FINANCIAL 1111 OLD EAGLE SCHOOL ROAD WAYNE, PA19087	6/18/2019	19-22312	Windstream Holdings, Inc.	3104	\$ 22,578.28
	Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.					
20	DEPARTMENT OF TAXATION, STATE OF HAWAII ATTN BK UNIT (MR) PO BOX 259 HONOLULU, HI 96809	10/21/2020	19-22499	Xeta Technologies, Inc.	8703	\$ 0.00
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim reflects that no amounts are owing with respect to a certain obligation(s).					
21	DUN & BRADSTREET PO BOX 75434 CHICAGO, IL 60675-5434	5/10/2019	19-22311	PaeTec Communications, LLC	3173261	\$ 2,748.00
	Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.					

Windstream Finance, Corp. 19-22397  
Fifteenth Omnibus Claims Objection  
Schedule 2 - No Liability Claims

The grounds for the Objection to the claims listed on this schedule are on pages 6-7 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
22	EMPIRE PLASTICS INC 2011 EAST MAIN STREET ENDWELL, NY 13760	5/10/2019	19-22433	Windstream Communications, LLC	3179142	\$ 225.00
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
23	EOS PROPERTIES AT TURTLE CREEK LLC LISA JOHNSTON, SBP OF ASSET SERVICES PO BOX 732726 DALLAS, TX 75373-2726	7/15/2019	19-22312	Windstream Holdings, Inc.	6641	Undetermined*
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
24	ESCAMBIA COUNTY TAX COLLECTOR SARAH S. WALTON 25 WEST CEDAR STREET, SUITE 550 PENSACOLA, FL 32502	7/24/2019	19-22416	Talk America, LLC	7132	\$ 66.75*
Reason: Pursuant to the Debtors' books and records and the claimant's website, no amounts are due and no liability exists for this claimant.						
25	FLEX DATA CENTER LLC 11513 SUNSET HILLS ROAD RESTON, VA 20190	5/10/2019	19-22433	Windstream Communications, LLC	3179310	\$ 650.00
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
26	FORSYTHE SOLUTIONS GROUP INC MIKE NELSON 7770 FRONTAGE ROAD SKOKIE, IL 60077	5/10/2019	19-22433	Windstream Communications, LLC	3179326	\$ 17,761.38
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
27	GAINESVILLE ISD ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2777 N. STEMMONS FREEWAY, SUITE 1000 DALLAS, TX 75207	4/29/2019	19-22355	McLeodUSA Telecommunications Services, L.L.C.	1345	\$ 6.35*
Reason: Pursuant to the Debtors' books and records and the claimant's website, no amounts are due and no liability exists for this claimant.						
28	GREGORY MALONEY CONSULTING GREGORY MALONEY 6140 SOUTH 104TH EAST AVENUE TULSA, OK 74133	5/10/2019	19-22433	Windstream Communications, LLC	3179604	\$ 21,242.06
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. The Debtors believe the underlying obligation was satisfied.						

Windstream Finance, Corp. 19-22397  
Fifteenth Omnibus Claims Objection  
Schedule 2 - No Liability Claims

The grounds for the Objection to the claims listed on this schedule are on pages 6-7 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
29	HARRIS COUNTY MUNICIPAL UTILITY DISTRICT #186 CARL O. SANDIN 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	8/27/2019	19-22427	Earthlink Business, LLC	7574	\$ 46.75*
Reason: Pursuant to the Debtors' books and records and the claimant's website, no amounts are due and no liability exists for this claimant.						
30	HARRIS COUNTY MUNICIPAL UTILITY DISTRICT #70 CARL O. SANDIN 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	8/27/2019	19-22427	Earthlink Business, LLC	7577	\$ 122.67*
Reason: Per county website, no amounts are due on this account.						
31	HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT #45 CARL O. SANDIN 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	8/27/2019	19-22427	Earthlink Business, LLC	7582	\$ 12.20*
Reason: Per county website, no amounts are due on this account.						
32	HELEN E STANGE C/O SUSAN K. MILLER 2826 MULBERRY AVENUE MUSCATINE, IA 52761	7/8/2019	19-22312	Windstream Holdings, Inc.	5687	\$ 11,000.00*
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
33	HIGHWOODS PARKING PO BOX 409400 ATLANTA, GA 30384-9400	6/12/2019	19-22312	Windstream Holdings, Inc.	2527	\$ 1,821.15
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
34	ILLINOIS RURAL HEALTHNET C/O FIBERUTILITIES GROUP LLC 222 3RD AVENUE SE SUITE 500 CEDAR RAPIDS, IA 52401	3/2/2020	19-22355	McLeodUSA Telecommunications Services, L.L.C.	8075	Undetermined*
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
35	INFOBUNKER, L.L.C. 3101 INGERSOLL AVENUE, SUITE 103 DES MOINES, IA 50312	7/10/2019	19-22312	Windstream Holdings, Inc.	4852	\$ 100,000.00
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						

Windstream Finance, Corp. 19-22397  
Fifteenth Omnibus Claims Objection  
Schedule 2 - No Liability Claims

The grounds for the Objection to the claims listed on this schedule are on pages 6-7 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
36	JANICE NICHOLS 334 MCENTIRE RD CHATSWORTH, GA 30705	2/3/2021	19-22312	Windstream Holdings, Inc.	8788	Undetermined*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim is too cursory or virtually blank as to its basis for a purported liability.						
37	KNOX COUNTY TREASURER 200 S CHERRY ST GALESBURG, IL 61401-4912	9/25/2020	19-22449	Windstream KDL, LLC	8595	\$ 0.00
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim reflects that no amounts are owing with respect to a certain obligation(s).						
38	LAPEER COUNTY INTERMEDIATE SCHOOL DISTRICT STEVEN A. ZOTT - SUPERINTENDENT 1996 W OREGON ST LAPEER, MI 48446	7/15/2019	19-22312	Windstream Holdings, Inc.	6721	Undetermined*
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
39	LIGHTYEAR NETWORK SOLUTIONS 1901 EASTPOINT PKWY STE 350 LOUISVILLE, KY 40223	5/10/2019	19-22433	Windstream Communications, LLC	3180831	\$ 6,060.00
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
40	LINCOLN ELECTRIC SYSTEM PO BOX 80869 LINCOLN, NE 68501-0869	5/10/2019	19-22510	Windstream Nebraska, Inc.	3187827	\$ 1,832.96
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
41	MARKLEY BOSTON, LLC SARAH HIGGINS ONE SUMMER STREET, 5TH FLOOR BOSTON, MA 02110	5/29/2019	19-22433	Windstream Communications, LLC	1660	\$ 2,296,699.35
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
42	MELROSE ALABAMA HOLDINGS LLC C/O NAI MOBILE LLC PO BOX 1766 MOBILE, AL 36633	6/26/2019	19-22340	US LEC Communications LLC	3776	\$ 709,672.76
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						

Windstream Finance, Corp. 19-22397  
Fifteenth Omnibus Claims Objection  
Schedule 2 - No Liability Claims

The grounds for the Objection to the claims listed on this schedule are on pages 6-7 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
43	MISSOURI DEPARTMENT OF REVENUE PO BOX 475 JEFFERSON CITY, MO 65105	8/31/2020	19-22312	Windstream Holdings, Inc.	8567	\$ 0.00
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim reflects that no amounts are owing with respect to a certain obligation(s).					
44	MISSOURI DEPARTMENT OF REVENUE PO BOX 475 JEFFERSON CITY, MO 65105	7/22/2020	19-22349	American Telephone Company LLC	8548	\$ 3,459.66
	Reason: American Telephone Company employees transferred to Windstream Services in August 2018, at which time the Debtors requested an account closure. The Debtors have no liability for this claim.					
45	MISSOURI DEPARTMENT OF REVENUE PO BOX 475 JEFFERSON CITY, MO 65105	8/31/2020	19-22506	Windstream Missouri, LLC	8569	\$ 0.00
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim reflects that no amounts are owing with respect to a certain obligation(s).					
46	NEUTRAL TANDEM INC 3180 PAYSPHERE CIRCLE CHICAGO, IL 60674	5/10/2019	19-22311	PaeTec Communications, LLC	3173508	\$ 428.58
	Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.					
47	NEUTRAL TANDEM INC 9081 PAYSPHERE CIRCLE CHICAGO, IL 60674	5/10/2019	19-22311	PaeTec Communications, LLC	3173510	\$ 8,064.38
	Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.					
48	NEUTRAL TANDEM INC 3180 PAYSPHERE CIRCLE CHICAGO, IL 60674	5/10/2019	19-22311	PaeTec Communications, LLC	3173509	\$ 1,800.00
	Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.					
49	NEW FLORENCE TELEPHONE CO PO BOX 49 OREGON, MO 64473	5/10/2019	19-22433	Windstream Communications, LLC	3181607	\$ 1,106.53
	Reason: Pursuant to the Debtors' books and records and certain discussions with the claimant, no amounts are due and no liability exists for this claimant.					

Windstream Finance, Corp. 19-22397  
Fifteenth Omnibus Claims Objection  
Schedule 2 - No Liability Claims

The grounds for the Objection to the claims listed on this schedule are on pages 6-7 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
50	NEW YORK STATE DOT - REGIONS 109 E. CHAUTAUQUA STREET MAYVILLE, NY 14757	5/10/2019	19-22433	Windstream Communications, LLC	3181626	\$ 2,500.00
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
51	NEW YORK STATE DOT AGENCY CODE17050 PERMITS - MR. DAVID MALLOW 100 SENECA ST BUFFALO, NY 14203	5/10/2019	19-22433	Windstream Communications, LLC	3181627	\$ 2,500.00
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
52	NEW YORK STATE DOT REGION9 CRAIG ENGLAND 44 HAWLEY STREET BINGHAMTON, NY 13901	5/10/2019	19-22433	Windstream Communications, LLC	3181628	\$ 1,250.00
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
53	NEXSTAR BROADCASTING GROUP INC ATTN: ACCOUNTS RECEIVABLE PO BOX 841815 DALLAS, TX 75284	5/10/2019	19-22452	Windstream D&E Systems, LLC	3184468	\$ 2,855.24
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
54	NEXSTAR BROADCASTING GROUP INC ATTN: ACCOUNTS RECEIVABLE PO BOX 841815 DALLAS, TX 75284	5/10/2019	19-22506	Windstream Missouri, LLC	3187336	\$ 15,167.01
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
55	NM TAXATION & REVENUE DEPARTMENT PO BOX 8575 ALBUQUERQUE, NM 87198-8575	12/7/2020	19-22312	Windstream Holdings, Inc.	8778	\$ 0.00
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.						
56	NM TAXATION & REVENUE DEPARTMENT PO BOX 8575 ALBUQUERQUE, NM 87198-8575	1/10/2020	19-22460	Valor Telecommunications of Texas, LLC	7938	\$ 8,629.16
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. The Debtors are unable to substantiate the claim based on any internal records or online account with the claimant with respect to the Debtor entity.						

Windstream Finance, Corp. 19-22397  
Fifteenth Omnibus Claims Objection  
Schedule 2 - No Liability Claims

The grounds for the Objection to the claims listed on this schedule are on pages 6-7 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
57	NM TAXATION & REVENUE DEPARTMENT PO BOX 8575 ALBUQUERQUE, NM 87198-8575	8/26/2019	19-22479	Windstream Shared Services, LLC	7518	\$ 8,889.51*
Reason: Earthlink employees transferred to Windstream Services in January 2018, at which time the Debtors requested an account closure. The Debtors have no liability for this claim.						
58	PIEDMONT 200 & 250 SOUTH ORANGE AVENUE PO BOX 743690 ATLANTA, GA30374	5/10/2019	19-22311	PaeTec Communications, LLC	3173588	\$ 131.82
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
59	QUEST SOFTWARE INC 4 POLARIS WAY ALISO VIEJO, CA 92656	5/10/2019	19-22433	Windstream Communications, LLC	3182157	\$ 11,102.24
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
60	RED RIVER CAD LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2777 N. STEMMONS FREEWAY, SUITE1000 DALLAS, TX 75207	6/23/2020	19-22433	Windstream Communications, LLC	8513	\$ 81.86*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.						
61	S & S SINGH PARTNERS 555 EAST 28TH DIVISION HWY LITITZ, PA 17543	6/13/2019	19-22312	Windstream Holdings, Inc.	2604	\$ 201,793.92
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
62	SANTANDER BANK, N.A. RICHARD WOLBACH, VICE PRESIDENT 200 PARK AVENUE SUITE100 FLORHAM PARK, NJ 07932	7/10/2019	19-22400	Windstream Services, LLC	4924	\$ 6,961,334.27*
Reason: The Debtors have no liability for this claim after discussions with the claimant.						
63	SANTANDER BANK, N.A. RICHARD WOLBACH, VICE PRESIDENT, COMMERCIAL WORKOUT 200 PARK AVENUE SUITE100 FLORHAM PARK, NJ 07932	7/10/2019	19-22400	Windstream Services, LLC	4926	\$ 6,961,334.27*
Reason: The Debtors have no liability for this claim after discussions with the claimant.						



Windstream Finance, Corp. 19-22397  
Fifteenth Omnibus Claims Objection  
Schedule 2 - No Liability Claims

The grounds for the Objection to the claims listed on this schedule are on pages 6-7 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
64	SANTANDER BANK, N.A. RICHARD WOLBACH, VICE PRESIDENT 200 PARK AVENUE SUITE100 FLORHAM PARK, NJ 07932	7/10/2019	19-22493	Windstream Supply, LLC	4928	\$ 6,961,334.27*
Reason: The Debtors have no liability for this claim after discussions with the claimant.						
65	STATE OF FLORIDA - DEPARTMENT OF REVENUE BANKRUPTCY UNIT PO BOX 8045 TALLAHASSEE, FL 32314-8045	10/8/2020	19-22352	McLeodUSA Purchasing, L.L.C.	8635	\$ 0.00
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim reflects that no amounts are owing with respect to a certain obligation(s).						
66	STATE OF NEW JERSEY DIVISION OF TAXATION BANKRUPTCY SECTION PO BOX 245 TRENTON, NJ 08695	9/22/2020	19-22469	Business Telecom, LLC	8591	\$ 0.00
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim reflects that no amounts are owing with respect to a certain obligation(s).						
67	SUGARLOAF MILLS LIMITED PARTNERSHIP 225 W. WASHINGTON STREET INDIANAPOLIS, IN 46204	7/15/2019	19-22433	Windstream Communications, LLC	6254	\$ 205,173.65
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
68	SUNSET DIGITAL HOLDING, LLC SUNSET 1791 O.G. SKINNER DRIVE, SUITE A WEST POINT, GA 31833	5/28/2019	19-22312	Windstream Holdings, Inc.	1647	\$ 3,825.00
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
69	TALLAPOOSA RIVER ELECTRIC COOPERATIVE PO BOX 675 LAFAYETTE, AL 36862	5/10/2019	19-22433	Windstream Communications, LLC	3183099	\$ 3,640.00
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
70	TELECOM ENGINEERING USA NW 5949 PO BOX 1450 MINNEAPOLIS, MN 55485-5949	5/10/2019	19-22311	PaeTec Communications, LLC	3173724	\$ 4,125.00
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						

Windstream Finance, Corp. 19-22397  
Fifteenth Omnibus Claims Objection  
Schedule 2 - No Liability Claims

The grounds for the Objection to the claims listed on this schedule are on pages 6-7 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
71	THE STORAGE CENTER - SIEGEN REGINALD ROBINSON 8566 SIEGEN LANE BATON ROUGE, LA 70810	5/10/2019	19-22433	Windstream Communications, LLC	3183244	\$ 84.90
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
72	TIERPOINT MIDWEST LLC 12444 POWERSCOURT DR STE 450 ST. LOUIS, MO 63131	5/10/2019	19-22311	PaeTec Communications, LLC	3173738	\$ 803.57
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
73	TIERPOINT OKLAHOMA LLC CEQUEL DATA CENTERS LP 520 MARYVILLE CENTER DRIVE STE 300 ST. LOUIS, MO 63141	5/10/2019	19-22311	PaeTec Communications, LLC	3173739	\$ 1,800.00
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
74	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 and certain discussions with the claimant, no amounts are due and no liability exists for this claimant.						
75	TRILIGHTNET LLC C/O ATTORNEY KIM M. CASEY HOLMSTROMKENNEDYPC 800 NORTH CHURCH STREET ROCKFORD, IL 61103	3/5/2020	19-22355	McLeodUSA Telecommunications Services, L.L.C.	8091	Undetermined*
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
76	UNION PACIFIC RAILROAD 12567 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693	5/10/2019	19-22311	PaeTec Communications, LLC	3173764	\$ 851.71
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
77	UNION PACIFIC RAILROAD COMPANY REAL ESTATE DEPARTMENT 1400 DOUGLAS STREET STOP 1690 OMAHA, NE 68179-1690	5/10/2019	19-22449	Windstream KDL, LLC	3186099	\$ 25,010.00
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						

Windstream Finance, Corp. 19-22397  
Fifteenth Omnibus Claims Objection  
Schedule 2 - No Liability Claims

The grounds for the Objection to the claims listed on this schedule are on pages 6-7 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
78	UNITED STATES POSTAL SERVICE 600 EAST CAPITAL LITTLE ROCK, AR 72202	5/10/2019	19-22433	Windstream Communications, LLC	3183534	\$ 220,210.52
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. A supplier of the Debtors satisfied the underlying liability on behalf of the Debtors.						
79	UNITI GROUP INC. AND ITS SUBSIDIARIES UNITI GROUP INC. ATTN DANIEL HEARD 10802 EXECUTIVE CENTER DR. BENTON BUILDING, SUITE 300 LITTLE ROCK, AR 72211	7/15/2019	19-22317	Cavalier Telephone, L.L.C.	6535	\$ 15,891.43
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim relates to an amount that was settled with the claimant. See Docket No. 1807.						
80	UNITI GROUP INC. AND ITS SUBSIDIARIES UNITI GROUP INC. ATTN DANIEL HEARD 10802 EXECUTIVE CENTER DR. BENTON BUILDING, SUITE 300 LITTLE ROCK, AR 72211	7/15/2019	19-22340	US LEC Communications LLC	6546	\$ 18,935.37
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim relates to an amount that was settled with the claimant. See Docket No. 1807.						
81	UNITI GROUP INC. AND ITS SUBSIDIARIES ATTN DANIEL HEARD UNITI GROUP INC. 10802 EXECUTIVE CENTER DR. BENTON BUILDING, SUITE 300 LITTLE ROCK, AR 72211	7/15/2019	19-22400	Windstream Services, LLC	6555	\$ 16,428.57
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim relates to an amount that was settled with the claimant. See Docket No. 1807.						
82	UNITI GROUP INC. AND ITS SUBSIDIARIES UNITI GROUP INC. ATTN DANIEL HEARD 10802 EXECUTIVE CENTER DR. BENTON BUILDING, SUITE 300 LITTLE ROCK, AR 72211	7/15/2019	19-22427	Earthlink Business, LLC	6553	\$ 8,284.29
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim relates to an amount that was settled with the claimant. See Docket No. 1807.						

Windstream Finance, Corp. 19-22397  
Fifteenth Omnibus Claims Objection  
Schedule 2 - No Liability Claims

The grounds for the Objection to the claims listed on this schedule are on pages 6-7 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
83	UNITI GROUP INC. AND ITS SUBSIDIARIES ATTN DANIEL HEARD UNITI GROUP INC. 10802 EXECUTIVE CENTER DR. BENTON BUILDING, SUITE 300 LITTLE ROCK, AR 72211	7/15/2019	19-22427	Earthlink Business, LLC	6587	\$ 1,891.94
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim relates to an amount that was settled with the claimant. See Docket No. 1807.					
84	UNITI GROUP INC. AND ITS SUBSIDIARIES UNITI GROUP INC. ATTN DANIEL HEARD 10802 EXECUTIVE CENTER DR. BENTON BUILDING, SUITE 300 LITTLE ROCK, AR 72211	7/15/2019	19-22449	Windstream KDL, LLC	6581	\$ 3,195.00
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim relates to an amount that was settled with the claimant. See Docket No. 1807.					
85	UNITI GROUP INC. AND ITS SUBSIDIARIES ATTN DANIEL HEARD UNITI GROUP INC. 10802 EXECUTIVE CENTER DR. BENTON BUILDING, SUITE 300 LITTLE ROCK, AR 72211	7/15/2019	19-22492	Windstream NuVox, LLC	6253	\$ 476,772.57
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim relates to an amount that was settled with the claimant. See Docket No. 1807.					
86	UNITI GROUP INC. AND ITS WHOLLY-OWNED SUBSIDIARIES ATTN DANIEL HEARD UNITI GROUP INC. 10802 EXECUTIVE CENTER DR. BENTON BUILDING, SUITE 300 LITTLE ROCK, AR 72211	7/12/2019	19-22312	Windstream Holdings, Inc.	5797	Undetermined*
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim relates to an amount that was settled with the claimant. See Docket No. 1807.					
87	UNITI GROUP INC. AND ITS WHOLLY-OWNED SUBSIDIARIES ATTN DANIEL HEARD UNITI GROUP INC. 10802 EXECUTIVE CENTER DR. BENTON BUILDING, SUITE 300 LITTLE ROCK, AR 72211	7/12/2019	19-22400	Windstream Services, LLC	5798	Undetermined*
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This proof of claim relates to an amount that was settled with the claimant. See Docket No. 1807.					

Windstream Finance, Corp. 19-22397  
Fifteenth Omnibus Claims Objection  
Schedule 2 - No Liability Claims

The grounds for the Objection to the claims listed on this schedule are on pages 6-7 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
88	US METROPOLITAN TELECOM LLC 24017 PRODUCTION CIR BONITA SPRINGS, FL 34135	5/10/2019	19-22311	PaeTec Communications, LLC	3173788	\$ 6,250.00
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
89	VALUCOM INC 333 MAPLE AVE E#600 VIENNA, VA 22180-4717	5/10/2019	19-22433	Windstream Communications, LLC	3183573	\$ 4,061.19
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
90	VENTURE PROPERTIES OF BOARDMAN INC 721 BOARDMAN POLAND RD YOUNGSTOWN, OH 44512	5/10/2019	19-22311	PaeTec Communications, LLC	3173796	\$ 1,360.28
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
91	WELLS FARGO VENDOR FINANCIAL SERVICES, LLC. ATTN MICHELLE SCHULTEN 1010 THOMAS EDISON BLVD. SW CEDAR RAPIDS, IA 52404	7/10/2019	19-22312	Windstream Holdings, Inc.	7092	\$ 243,195.06
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
92	WESTERN NEW YORK & PENNSYLVANIA RR LLC C/O RELTEK OPS GROUP 6 TERRI LN STE 300 BURLINGTON, NJ 08016	5/10/2019	19-22311	PaeTec Communications, LLC	3173851	\$ 544.38
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
93	WRIGHT-HENNEPIN COOPERATIVE ACCOUNTS PAYABLE PO BOX 330 ROCKFORD, MN 55373	5/10/2019	19-22433	Windstream Communications, LLC	3184037	\$ 3,090.00
Reason: This claim relates to a Cure Claim (as defined in the Plan) that was resolved pursuant to Article V(C) of the Plan. See Docket Nos. 2243, 2527.						
TOTAL						\$ 25,885,643.70*

**Schedule 3**

**Substantively Duplicate Claims**

Windstream Finance, Corp. 19-22397  
Fifteenth Omnibus Claims Objection  
Schedule 3 - Substantively Duplicate Claims

The grounds for the Objection to the claims listed on this schedule are on pages 7-8 of the Objection.

CLAIMS TO BE DISALLOWEDREMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
1 NOANET 7195 WAGNER WAY NW STE 104 GIG HARBOR, WA98335	06/19/19	PaeTec Communications, LLC 19-22311	3227	\$ 0.00	NOANET 7195 WAGNER WAY NW STE 104 GIG HARBOR, WA98335	06/19/19	Windstream Communications, LLC 19-22433	3302	\$ 1,905.90
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.									
2 RED RIVER CAD 2777 N STEMMONS FRWY STE 1000 DALLAS, TX 75207	06/10/20	McLeodUSA Telecommunications Services, L.L.C. 19-22355	8454	\$ 81.86*	RED RIVER CAD LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2777 N. STEMMONS FREEWAY, SUITE1000 DALLAS, TX 75207	06/23/20	Windstream Communications, LLC 19-22433	8513	\$ 81.86*
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.									
3 TELECOM TECHNOLOGIES, INC. 2935 WEST SERVICE ROAD EAGAN, MN 55121	05/29/19	Windstream Holdings, Inc. 19-22312	3805	Undetermined*	TELECOM TECHNOLOGIES INC 2935 W SERVICE RD STE 100 EAGAN, MN 55121	06/10/19	Windstream Supply, LLC 19-22493	2156	\$ 2,275.00
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.									
<b>Total</b>				<b>\$ 81.86*</b>	<b>Total</b>				<b>\$ 4,262.76*</b>

**Schedule 4**

**Claim to be Modified - Amount**



Windstream Finance Corp. 19-22397  
Fifteenth Omnibus Claims Objection  
Schedule 4 - Claim to be Modified

The grounds for the Objection to the claim listed on this schedule are on page 8 of the Objection.

ASSERTED CLAIMS					MODIFIED CLAIM		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 VESTA SOLUTIONS, INC. GEOFF SMITH PO BOX 9007 TEMECULA, CA 92589	1288	Windstream Holdings, Inc.	Unsecured	\$40,325.90	Windstream Holdings, Inc.	Unsecured	\$18,076.71
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				\$ 40,325.90	TOTAL		\$ 18,076.71

**Exhibit B**

**Bixler Declaration**

Stephen E. Hessler, P.C.  
**KIRKLAND & ELLIS LLP**  
**KIRKLAND & ELLIS INTERNATIONAL LLP**  
601 Lexington Avenue  
New York, New York 10022  
Telephone: (212) 446-4800  
Facsimile: (212) 446-4900

James H.M. Sprayregen, P.C.  
Ross M. Kwasteniet, P.C. (admitted *pro hac vice*)  
Brad Weiland (admitted *pro hac vice*)  
John R. Luze (admitted *pro hac vice*)  
**KIRKLAND & ELLIS LLP**  
**KIRKLAND & ELLIS INTERNATIONAL LLP**  
300 North LaSalle Street  
Chicago, Illinois 60654  
Telephone: (312) 862-2000  
Facsimile: (312) 862-2200

*Counsel to the Reorganized Debtors*

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

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In re:

WINDSTREAM FINANCE, CORP., *et al.*,<sup>1</sup>

Reorganized Debtors.

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)  
) Chapter 11  
)

) Case No. 19-22397 (RDD)  
)

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

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**DECLARATION OF HOLDEN BIXLER IN SUPPORT OF  
REORGANIZED DEBTORS' FIFTEENTH OMNIBUS OBJECTION TO  
INSUFFICIENT DOCUMENTATION CLAIMS, NO LIABILITY CLAIMS,  
SUBSTANTIVELY DUPLICATE CLAIMS, AND A CLAIM TO BE MODIFIED**

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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,<sup>2</sup>  
collectively, the "Debtors" and, after the effective date of their chapter 11 plan, collectively,

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<sup>1</sup> 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 was 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.

<sup>2</sup> 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 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’ Fifteenth Omnibus Objection to Insufficient Documentation Claims, No Liability Claims, Substantively Duplicate Claims, and a Claim 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.<sup>3</sup>

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.

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<sup>3</sup> 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. Insufficient Documentation Claims.**

6. 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 1 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.

**B. No Liability Claims.**

7. 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 2 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 2 should be disallowed and expunged in their entirety.

**C. Substantively Duplicate Claims.**

8. 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 3 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.

**D. Claim to be Modified.**

Upon a thorough review of the Claim to be Modified and supporting documentation thereto, the Reorganized Debtors have determined that the Claim to be Modified listed on Schedule 4 to the Order failed to provide sufficient supporting documentation to support the amount of the claim. Accordingly, I believe the Claim to be Modified should be modified to reflect

the amount as identified in the corresponding sub-column within the column labeled “Modified Claim,” as shown on Schedule 4 to the Order.

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: March 15, 2021

Respectfully submitted,

/s/ Holden Bixler

Name: Holden Bixler

Title: Managing Director

Alvarez & Marsal North America, LLC