

Objection Date and Time: October 9, 2020, at 4:00 p.m. (prevailing Eastern Time)
Presentment Date and Time: October 13, 2020, at 10:00 a.m. (prevailing Eastern Time)

Stephen E. Hessler, P.C.
Marc Kieselstein, 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*)
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:	)	Chapter 11
)	
WINDSTREAM HOLDINGS, INC., <i>et al.</i> , ¹	)	Case No. 19-22312 (RDD)
)	
Reorganized Debtors.	)	(Jointly Administered)
)	

**NOTICE OF PRESENTMENT OF REORGANIZED DEBTORS’ MOTION FOR
ENTRY OF A FINAL DECREE CLOSING THE CHAPTER 11 CASES**

PLEASE TAKE NOTICE that on September 28, 2020, Windstream Holdings, Inc. and its debtor affiliates (before the effective date of their chapter 11 plan, collectively with its affiliates, the “Debtors”, and after the effective date of their chapter 11 plan, the “Reorganized Debtors”) filed the *Reorganized Debtors’ Motion for Entry of a Final Decree Closing the Chapter 11 Cases* (the “Motion”).

PLEASE TAKE FURTHER NOTICE that an order, substantially in the form attached to the Motion as **Exhibit A** (the “Proposed Order”), will be presented for signature by the

¹ The last four digits of Reorganized Debtor Windstream Holdings, Inc.’s tax identification number are 7717. Due to the large number of Reorganized Debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the 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.



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 Quarropas Street, White Plains, New York 10601 on **October 13, 2020, at 10:00 a.m. (prevailing Eastern Time).**

PLEASE TAKE FURTHER NOTICE that any responses or objections to the relief requested in the Motion shall: (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 *Final Order Establishing Certain Notice, Case Management, and Administrative Procedures* [Docket No. 392] (the “Case Management Order”) approved by the Court; (c) be filed electronically with the Court on the docket of *In re Windstream Holdings, Inc.*, Case No. 19-22312 (RDD) by registered users of the Court’s electronic filing system and in accordance with the General Order M-399 (which is available on the Court’s website at <http://www.nysb.uscourts.gov>); and (d) be served so as to be actually received by **October 9, 2020, at 4:00 p.m., prevailing Eastern Time**, by (i) the entities on the Master Service List (as defined in the Case Management Order and available on the Reorganized Debtors’ case website at <http://www.kccllc.net/windstream>) and (ii) any person or entity with a particularized interest in the subject matter of the Motion.

PLEASE TAKE FURTHER NOTICE that if no Objections are timely filed and served with respect to the Motion, the Reorganized Debtors shall, on or after the Objection Deadline, submit to the Court an order substantially in the form attached to the Motion as **Exhibit A**, which order the Court may enter without further notice or opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that, if an Objection is timely filed and served, a hearing (the “Hearing”) will be held to consider the Motion on **October 22, 2020, at 10:00 a.m., prevailing Eastern Time** before the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601.

PLEASE TAKE FURTHER NOTICE that copies of all documents filed in these chapter 11 cases may be obtained free of charge by visiting the website of Kurtzman Carson Consultants LLC at <http://www.kccllc.net/windstream>. You may also obtain copies of any pleadings by visiting the Court’s website at <http://www.nysb.uscourts.gov> in accordance with the procedures and fees set forth therein.

Dated: September 28, 2020
New York, New York

/s/ Stephen E. Hessler

Stephen E. Hessler, P.C.

Marc Kieselstein, P.C.

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Chicago, Illinois 60654
Telephone: (312) 862-2000
Facsimile: (312) 862-2200

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

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

**REORGANIZED DEBTORS’ MOTION FOR ENTRY OF
A FINAL DECREE CLOSING THE CHAPTER 11 CASES**

The above-captioned reorganized debtors and debtors in possession (before the effective date of their chapter 11 plan, collectively with its affiliates, the “Debtors”, and after the effective date of their chapter 11 plan, the “Reorganized Debtors”)² file this motion for the entry of a final decree (the “Motion”), substantially in the form attached hereto as **Exhibit A** (the “Proposed Final Decree”), closing the chapter 11 cases of certain Reorganized Debtor entities whose estates have

¹ The last four digits of Debtor Windstream Holdings, Inc.’s tax identification number are 7717. Due to the large number of Debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Reorganized Debtors’ service address for purposes of these chapter 11 cases is: 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.

² Capitalized terms used but not defined herein shall have the meaning ascribed to them in the *First Amended Joint Chapter 11 Plan of Reorganization of Windstream Holdings, Inc. et al., Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 1812] (the “Plan”).

been fully administered (such Debtors, the “Fully Administered Debtors,” and such cases, the “Fully Administered Cases”), set forth on **Schedule 1** to **Exhibit A** hereto, except the case of Windstream Finance, Corp., No. 19-22397, *In re Windstream Finance Corp.* (the “Remaining Case”). In further support of this Motion, the Reorganized Debtors respectfully state as follows:

Jurisdiction and Venue

1. 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 January 31, 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 Motion 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.

2. Venue is proper pursuant to 28 U.S.C §§ 1408 and 1409. In addition, pursuant to the *Findings of Fact, Conclusions of Law, and Order Confirming the First Amended Joint Chapter 11 Plan of Reorganization of Windstream Holdings, Inc. et al., Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 2243] (the “Confirmation Order”), the Court has retained jurisdiction to enter a final decree closing these chapter 11 cases.

3. The statutory bases for the relief requested herein are section 350(a) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Bankruptcy Rule 3022, and rule 9013-1(a) of the Local Bankruptcy Rules for the Southern District of New York (the “Local Bankruptcy Rules”).

Background

4. The Debtors are a leading provider of advanced network communications and technology solutions for businesses across the United States. The Debtors also offer broadband, entertainment and security solutions to consumers and small businesses primarily in rural areas in 18 states. Additionally, the Debtors supply core transport solutions on a local and long-haul fiber network spanning approximately 150,000 miles and have over 11,000 employees.

5. On February 25, 2019 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. A detailed description of certain facts and circumstances surrounding these chapter 11 cases is set forth in the *Declaration of Tony Thomas, Chief Executive Officer and President of Windstream Holdings, Inc., (I) in Support of Debtors' Chapter 11 Petitions and First Day Motions and (II) Pursuant to Local Bankruptcy Rule 1007-2* [Docket No. 27] (the "First Day Declaration"), filed on the Petition Date.

6. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b) [Docket No. 56]. During the chapter 11 cases, the Debtors operated their business and managed their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On March 12, 2019, the United States Trustee for the Southern District of New York appointed the creditors' committee pursuant to section 1102 of the Bankruptcy Code [Docket No. 136].

7. On June 26, 2020, the Court entered the Confirmation Order, approving the Disclosure Statement and confirming the Plan. On September 21, 2020, the Effective Date of the Plan occurred.

8. Pursuant to the Plan:³

- holders of Other Secured Claims shall receive, at the Reorganized Debtors' option, in consultation with the Required Consenting Creditors and the Requisite Backstop Parties: (a) payment in full in cash; (b) the collateral securing its Allowed Other Secured Claim; (c) Reinstatement of its Allowed Other Secured Claim; or (d) such other treatment rendering its Allowed Other Secured Claim unimpaired in accordance with section 1124 of the Bankruptcy Code.;
- holders of Allowed Other Priority Claims shall receive treatment in a manner consistent with section 1129(a)(9) of the Bankruptcy Code;
- holders of Allowed First Lien Claims shall receive Pro Rata share of: (a) 100% of the Reorganized Windstream Equity Interests, subject to dilution on account of the Rights Offering, the Backstop Premium, the Special Warrants, and the Management Incentive Plan; (b) cash in an amount equal to the sum of (i) the Distributable Exit Facility Proceeds, (ii) the Distributable Flex Proceeds, (iii) the cash proceeds of the Rights Offering, and (iv) all other cash held by the Reorganized Debtors as of the Effective Date in excess of the Minimum Cash Balance; (c) the Distributable Subscription Rights; and (d) as applicable, the First Lien Replacement Term Loans.;
- holders of allowed general unsecured claims will be paid in full in cash, subject to certain exceptions;
- holders of Allowed Midwest Notes Claims shall receive Pro Rata share of the Midwest Notes Exit Facility Term Loans, the principal amount of which shall be \$100 million, plus any interest and fees due and owing under the Midwest Notes Indenture and/or the Final DIP Order to the extent unpaid as of the Effective Date, and any additional Midwest Notes OID Consideration;
- holders of Allowed Second Lien Claims shall receive cash in an amount equal to \$0.00125 for each \$1.00 of Allowed Second Lien Claims;
- holders of Allowed Obligor General Unsecured Claims shall receive no recovery, consistent with section 1129(a)(7) of the Bankruptcy Code;
- holders of Allowed Non-Obligor General Unsecured Claims shall receive shall, at the election of the Requisite Backstop Parties, in consultation with the Reorganized Debtors, be (a) Reinstated or (b) paid in full in Cash.;
- holders of Allowed Intercompany Claims shall be Reinstated, distributed, contributed, set off, settled, cancelled and released, or otherwise addressed at the option of the

³ The description of the Plan in this Motion is a summary only and is qualified in its entirety by reference to the provisions of the Plan. To the extent there is any discrepancy between the summary contained in this Motion and the terms set forth in the Plan, the terms of the Plan shall govern.

Reorganized Debtors in consultation with the Required Consenting Creditors and Requisite Backstop Parties;

- Intercompany Interests shall receive no recovery or distribution and be Reinstated, solely to the extent necessary to maintain the Reorganized Debtors' corporate structure; and
- each holder of an Interest in Windstream shall have such Interest cancelled, released, and extinguished without any distribution.

9. Pursuant to Article II.C of the Plan, fee applications for retained professionals must be filed no later than 45 days after the Effective Date (the "Fee Applications").⁴ In addition, pursuant to Article VII.A of the Plan, holders of claims or interests that have been allowed in accordance with the Plan need not file proofs of claims or interests, as applicable, with the Court, except to the extent of claims on account of rejection of an executory contract or unexpired lease in accordance with Article V.B of the Plan. To date, the Reorganized Debtors have filed nine omnibus claims objections and provided six notices of satisfaction, in accordance with the *Order (I) Approving (A) Omnibus 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)* [Docket No. 1141]. Remaining claims that are subject to a pending objection (collectively, the "Objected-To Claims") or have not yet been objected to or allowed (collectively, the "Unresolved Claims," and together with the Objected-To Claims, the "Disputed Claims") will continue to be resolved after the Effective Date.

10. Currently, there is one pending appeal to the Confirmation Order (the "Appeal"). Although the Reorganized Debtors do not anticipate any further contested matters in the Fully Administered Cases, miscellaneous motions, applications, pleadings, objections, or other matters

⁴ As of the date of filing this Motion, six retained professionals filed final fee applications. The remaining four professionals' final fee applications are forthcoming. The Reorganized Debtors will include the final information in the final report.

or proceedings may arise from time to time in respect of the Fully Administered Cases or the Reorganized Debtors (together with the Fee Applications, the Disputed Claims, and the Appeal, the “Remaining Matters”). Accordingly, the Remaining Matters can be administered in the Remaining Case without any substantive impact on any party in interest.

11. Finally, the Reorganized Debtors believe that closing the Fully Administered Cases is in the best interest of the Reorganized Debtors’ estates as it will greatly reduce the fees attributable to remaining in chapter 11. Throughout the pendency of these cases, the Reorganized Debtors have disbursed approximately \$7.9 million in fees to the U.S. Trustee. Thirty-five of the open cases contribute to such fees based on monthly disbursements. Closing the Fully Administered Cases will greatly reduce this economic burden and allow the Reorganized Debtors to fully reap the benefits of a deleveraged balance sheet and go-forward viability.

Basis for Relief Requested

12. Section 350(a) of the Bankruptcy Code provides that “[a]fter an estate is fully administered and the court has discharged the trustee, the court shall close the case.” 11 U.S.C. § 350(a). Bankruptcy Rule 3022, which implements section 350 of the Bankruptcy Code, further provides that “[a]fter an estate is fully administered in a chapter 11 reorganization case, the court, on its own motion or on motion of a party in interest, shall enter a final decree closing the case.” Fed. R. Bankr. P. 3022.

13. The term “fully administered” is not defined in either the Bankruptcy Code or the Bankruptcy Rules. The Advisory Committee Note to Bankruptcy Rule 3022 (the “Advisory Committee Note”), however, sets forth the following non-exclusive factors to be considered in determining whether a case has been fully administered:

- (a) whether the order confirming the plan has become final;
- (b) whether deposits required by the plan have been distributed;

- (c) whether the property proposed by the plan to be transferred has been transferred;
- (d) whether the debtor or its successor has assumed the business or the management of the property dealt with by the plan;
- (e) whether payments under the plan have commenced; and
- (f) whether all motions, contested matters and adversary proceedings have been finally resolved.

14. Courts have adopted the view that “these factors are but a guide in determining whether a case has been fully administered, and not all factors need to be present before the case is closed.” *See, e.g., In re Kliegl Bros. Universal Elec. Stage Lighting Co., Inc.*, 238 B.R. 531, 542 (Bankr. E.D.N.Y. 1999) (recognizing that bankruptcy courts weigh the factors contained in the Advisory Committee Note when deciding whether to close a case); *In re Jay Bee Enters., Inc.*, 207 B.R. 536, 538 (Bankr. E.D. Ky. 1997) (same); *Walnut Assocs. v. Saidel*, 164 B.R. 487, 493 (E.D. Pa. 1994) (“[A]ll of the factors in the Committee Note need not be present before the Court will enter a final decree.”). In addition to the factors set forth above, courts have considered whether the plan of reorganization has been substantially consummated. *See, e.g., In re Gates Cmty. Chapel of Rochester, Inc.*, 212 B.R. 220, 224 (Bankr. W.D.N.Y. 1997) (considering substantial consummation as a factor in determining whether to close a case); *Walnut Assocs.*, 164 B.R. at 493 (same).

15. All of these factors need not be present before a court will enter a final decree. For example, the fact that certain amounts of the consideration to be distributed pursuant to a plan remain to be distributed should not be an impediment to the issuance of a final decree. *See* Advisory Committee Notes (“Entry of a final decree closing a chapter 11 case should not be delayed solely because the payments required by the plan have not been completed.”); *In re Jay Bee Enters.*, 207 B.R. at 538 (finding that Bankruptcy Rule 3022 “does not require that a chapter

11 case be kept open until all awarded fees and allowed claims have been paid in accordance with the confirmed plan or until the statutory fees . . . have been paid”); *In re JMP–Newcor Int’l*, 225 B.R. 462, 465 (Bankr. N.D. Ill. 1998) (entering a final decree though debtors still needed to make certain distributions).

16. Courts in this district and others have entered final decrees and closed cases when various claims and or appeals remained pending and the bankruptcy court retained jurisdiction over open claims. *See, e.g. In re Sungard Availability Services Capital, Inc.*, No-1922915 (RDD) (Bankr. S.D.N.Y. June 13, 2019) (bankruptcy court authorized the closing of certain chapter 11 cases); *In re Avaya Inc.*, No. 17-10089 (SMB) (Bankr. S.D.N.Y. June 5, 2019) (bankruptcy court closed chapter 11 cases even though one outstanding proof of claim remained pending); *In re FullBeauty Brands Holdings Corp.*, No. 19-22185 (RDD) (Bankr. S.D.N.Y. March 22, 2019) (bankruptcy court authorized the closing of certain chapter 11 cases); *In re 21st Century Oncology Holdings, Inc.*, No. 17-22770 (RDD) (Bankr. S.D.N.Y. Dec. 18, 2018) (bankruptcy court closed certain chapter 11 cases and retained jurisdiction over unresolved claims pending at the time the cases were closed); *In re Cenveo Inc., et al.*, No. 18-22178 (RDD) (Bankr. S.D.N.Y. Nov. 21, 2018) (entering final decree closing debtors’ chapter 11 cases notwithstanding pendency of certain claims); *In re the Great Atlantic & Pacific Tea Company, Inc.*, No. 10-24549 (RDD) (Bankr. S.D.N.Y. Dec. 18, 2012) (bankruptcy court closed certain chapter 11 cases despite pending appeal, cure reconciliations, and claims); *In re Charter Commc’ns., Inc.*, No. 09-11435 (JMP) (Bankr. S.D.N.Y. June 17, 2010) (bankruptcy court closed certain chapter 11 cases even though certain appeals, claims, and cure objections were pending).⁵

⁵ Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request to the Reorganized Debtors’ counsel.

17. As of the Effective Date, the Plan has been substantially consummated and the Fully Administered Cases have been “fully administered” within the meaning of section 350 of the Bankruptcy Code. In particular the Plan contemplates that, prior to the Effective Date, the Confirmation Order will become final and non-appealable, the Reorganized Debtors will obtain all necessary authorizations and consents and execute all definitive documentation to implement the transactions contemplated by the Plan, and the Reorganized Debtors shall pay or provide for the payment of all amounts and fees provided for by the Plan and related agreements. On the Effective Date, the transactions contemplated by the Plan closed, and the Reorganized Debtors emerged from chapter 11 and assumed the business and management of their properties. The Reorganized Debtors submit that as of the Effective Date, the Plan has been substantially consummated within the meaning of section 1101(2) of the Bankruptcy Code and fully administered within the meaning of section 350 of the Bankruptcy Code.

18. The Advisory Committee Note advises that “[t]he court should not keep [a] case open only because of the possibility that the court’s jurisdiction may be invoked in the future.” Fed. R. Bankr. P. 3022, Advisory Comm. Note (1991). The Reorganized Debtors submit that the Final Decree may provide for all motions, notices and other pleadings relating to any of the Reorganized Debtors or the Reorganized Debtors to be filed, administered, and adjudicated in the Remaining Case without the need to reopen the Fully Administered Cases, and for the Court to retain jurisdiction over the Remaining Matters. Notwithstanding, the entry of the Final Decree closing the cases is without prejudice to the rights of the parties in interest to petition the Court to reopen any of the cases pursuant to section 350(b) of the Bankruptcy Code if necessary.

19. Accordingly, the Reorganized Debtors submit that there is ample justification for entry of a final decree closing the Fully Administered Cases.

Final Report

20. In accordance with Local Rule 3022-1(c), the Reorganized Debtors hereby file a verified final report describing the fees and expenses awarded to the retained professionals who rendered services during the pendency of the Fully Administered Cases, attached hereto as **Exhibit B**. The Reorganized Debtors further request that the requirement that the Fully Administered Cases continue to file post-confirmation reports be waived, and that the Reorganized Debtors be authorized to file a quarterly report for the Remaining Case only after entry of the Final Decree.

Motion Practice

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

Notice

22. The Reorganized Debtors have provided notice of this Motion to: (a) 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 (b) any person or entity with a particularized interest in the subject matter of this Motion. The Reorganized Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

No Prior Request

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

WHEREFORE, the Reorganized Debtors respectfully request entry of the Proposed Final Decree, substantially in the form attached hereto as **Exhibit A**, granting the relief requested herein and granting such other relief as is just and proper.

Dated: September 28, 2020
New York, New York

/s/ Stephen E. Hessler

Stephen E. Hessler, P.C.

Marc Kieselstein, P.C.

KIRKLAND & ELLIS LLP

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Counsel to the Reorganized Debtors

Exhibit A

Proposed Final Decree

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

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

FINAL DECREE CLOSING THE CHAPTER 11 CASES

Upon the motion (the “Motion”)² of the above-captioned reorganized debtors (the “Debtors”) for the entry of a final decree (this “Final Decree”) closing the Fully Administered Cases, other than the case of Windstream Finance, Corp., No. 19-22397, *In re Windstream Finance, Corp.* (the “Remaining Case”) all as more fully set forth in the Motion; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the Reorganized Debtors’ notice of the Motion and opportunity for a hearing on the Motion were appropriate and no other notice need be provided; and this Court having reviewed the Motion; and this Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein;

¹ The last four digits of Reorganized Debtor Windstream Holdings, Inc.’s tax identification number are 7717. Due to the large number of Reorganized Debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Reorganized Debtors’ service address for purposes of these chapter 11 cases is: 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted to the extent provided herein.
2. The chapter 11 cases of the 204 Debtors identified on **Schedule 1** attached hereto—the Fully Administered Cases—are hereby closed; *provided, however*, that the Court shall retain jurisdiction as is provided for in Article X of the Plan (Retention of Jurisdiction).
3. The case of Windstream Finance, Corp, No. 19-22397, *In re Windstream Finance, Corp.* (the “Remaining Case”) shall remain open pending further order of the Court, and, from and after the date of entry of this Final Decree, all motions, notices and other pleadings relating to any of the Debtors or the Reorganized Debtors shall be filed, administered, and adjudicated in the Remaining Case without the need to reopen the Fully Administered Cases, and the Court shall retain jurisdiction over the Remaining Matters.
4. Notwithstanding anything to the contrary, the terms and conditions of this Final Decree shall be immediately effective and enforceable upon its entry.
5. To the extent not already paid, the fees required to be paid to the U.S. Trustee by the Reorganized Debtors pursuant to 28 U.S.C. § 1930 or otherwise shall be paid no later than fourteen (14) days after entry of this Final Decree.
6. Entry of this Final Decree is without prejudice to (a) the rights of the Reorganized Debtors or any party in interest to seek to reopen any of the Fully Administered Cases for cause pursuant to section 350(b) of the Bankruptcy Code and (b) the rights of the Reorganized Debtors to dispute, before the Court or in an appropriate non-bankruptcy forum, all claims that were filed against the Reorganized Debtors in the Fully Administered Cases as contemplated by the Plan and the Confirmation Order. Notwithstanding anything to the contrary contained in the Plan, any

failure of the Reorganized Debtors to file an objection to any claim in the Fully Administered Cases shall not constitute allowance of the claim and shall not result in such claim being deemed Allowed (as defined in the Plan) against any Debtor.

24. The Reorganized Debtors shall file a post-confirmation quarterly operating report for the Fully Administered Cases through entry of this Final Decree. All further reporting concerning the administration of the assets and liabilities of the Affiliate Debtors shall occur only in the Remaining Case pending entry of a final decree closing the Remaining Case.

25. Notwithstanding the relief granted in this Final Decree and any actions taken pursuant to such relief, nothing in this Final Decree shall be deemed: (a) an admission as to the amount of, basis for, or validity of any claim against the Reorganized Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the rights of the Reorganized Debtors or any other parties in interest to dispute any claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an assumption, adoption, or rejection of any agreement, contract, or lease under section 365 of the Bankruptcy Code; (e) an admission as to the validity, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Reorganized Debtors' estates; (f) a waiver of any claims or causes of action which may exist against any entity; or (g) a waiver or limitation of the rights of the Reorganized Debtors or any other parties in interest under the Bankruptcy Code or any other applicable law. Any failure of the Reorganized Debtors to file an objection to any claim in the Fully Administered Cases on or prior to entry of this Final Decree shall not constitute allowance of the claim and shall not result in such claim being deemed Allowed against any Debtor. Any objections to claims against the Affiliate Debtors may be filed, administered, and adjudicated in

the Remaining Case until the applicable deadline set forth in the Plan, as it may be extended from time to time.

7. The Reorganized Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Final Decree in accordance with the Motion.

8. The Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation of this Final Decree.

White Plains, New York

Dated: _____, 2020

THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

Fully Administered Cases

Debtor Name	Case Number
Windstream Holdings, Inc.	19-22312
Windstream Business Holdings, LLC	19-22310
Allworx Corp.	19-22345
American Telephone Company, LLC	19-22349
ARC Networks, Inc.	19-22362
A.R.C. Networks, Inc.	19-22338
ATX Communications, Inc.	19-22368
ATX Licensing, Inc.	19-22371
ATX Telecommunications Services of Virginia, LLC	19-22377
Birmingham Data Link, LLC	19-22382
BOB, LLC	19-22387
Boston Retail Partners LLC	19-22392
BridgeCom Holdings, Inc.	19-22403
BridgeCom International, Inc.	19-22408
BridgeCom Solutions Group, Inc.	19-22428
Broadview Networks, Inc.	19-22456
Broadview Networks of Massachusetts, Inc.	19-22440
Broadview Networks of Virginia, Inc.	19-22454
Broadview NP Acquisition Corp.	19-22461
Buffalo Valley Management Services, Inc.	19-22463
Business Telecom of Virginia, Inc.	19-22466
Business Telecom, LLC	19-22469
BV-BC Acquisition Corporation	19-22471
Cavalier IP TV, LLC	19-22474
Cavalier Services, LLC	19-22313
Cavalier Telephone Mid-Atlantic, L.L.C.	19-22315
Cavalier Telephone, L.L.C.	19-22317
CCL Historical, Inc.	19-22319
Choice One Communications of Connecticut Inc.	19-22322
Choice One Communications of Maine Inc.	19-22324
Choice One Communications of Massachusetts Inc.	19-22326
Choice One Communications of New York Inc.	19-22329
Choice One Communications of Ohio Inc.	19-22331
Choice One Communications of Pennsylvania Inc.	19-22332
Choice One Communications of Rhode Island Inc.	19-22335
Choice One Communications Resale L.L.C.	19-22341
Choice One Communications of Vermont Inc.	19-22339
Choice One of New Hampshire, Inc.	19-22344
Cinergy Communications Company of Virginia, LLC	19-22353
Conestoga Enterprises, Inc.	19-22356
Conestoga Management Services, Inc.	19-22358
Conestoga Wireless Company	19-22360
Connecticut Broadband, LLC	19-22363
Connecticut Telephone & Communication Systems, Inc.	19-22365
Conversent Communications Long Distance, LLC	19-22366
Conversent Communications of Connecticut, LLC	19-22369
Conversent Communications of Maine, LLC	19-22372
Conversent Communications of Massachusetts, Inc.	19-22375

Debtor Name	Case Number
Conversent Communications of New Hampshire, LLC	19-22378
Conversent Communications of New Jersey, LLC	19-22380
Conversent Communications of New York, LLC	19-22384
Conversent Communications of Pennsylvania, LLC	19-22386
Conversent Communications of Rhode Island, LLC	19-22388
Conversent Communications of Vermont, LLC	19-22391
Conversent Communications Resale L.L.C.	19-22394
CoreComm-ATX, Inc.	19-22401
CoreComm Communications, LLC	19-22399
CTC Communications Corporation	19-22405
CTC Communications of Virginia, Inc.	19-22407
D&E Communications, LLC	19-22411
D&E Management Services, Inc.	19-22414
D&E Networks, Inc.	19-22417
D&E Wireless, Inc.	19-22419
Deltacom, LLC	19-22423
Earthlink Business, LLC	19-22427
Earthlink Carrier, LLC	19-22430
Equity Leasing, Inc.	19-22432
Eureka Broadband Corporation	19-22435
Eureka Holdings, LLC	19-22437
Eureka Networks, LLC	19-22438
Eureka Telecom, Inc.	19-22445
Eureka Telecom of VA, Inc.	19-22442
Georgia Windstream, LLC	19-22447
Heart of the Lakes Cable Systems, Inc.	19-22451
Infocore, Inc.	19-22314
Info-Highway International, Inc.	19-22321
InfoHighway Communications Corporation	19-22318
InfoHighway of Virginia, Inc.	19-22325
Intellifiber Networks, LLC	19-22328
Iowa Telecom Data Services, L.C.	19-22330
Iowa Telecom Technologies, LLC	19-22333
IWA Services, LLC	19-22336
KDL Holdings, LLC	19-22337
LDMI Telecommunications, LLC	19-22342
Lightship Telecom, LLC	19-22346
MASSCOMM, LLC	19-22347
McLeodUSA Information Services LLC	19-22350
McLeodUSA Purchasing, LLC	19-22352
McLeodUSA Telecommunications Services, L.L.C.	19-22355
MPX, Inc.	19-22357
Nashville Data Link, LLC	19-22361
Network Telephone, LLC	19-22364
Norlight Telecommunications of Virginia, LLC	19-22367
Oklahoma Windstream, LLC	19-22370
Open Support Systems, LLC	19-22373
PaeTec Communications of Virginia, LLC	19-22376
PaeTec Communications, LLC	19-22311
PAETEC Holding, LLC	19-22381
PAETEC iTel, L.L.C.	19-22385
PAETEC Realty LLC	19-22389

Debtor Name	Case Number
PAETEC, LLC	19-22393
PCS Licenses, Inc.	19-22396
Progress Place Realty Holding Company, LLC	19-22398
RevChain Solutions, LLC	19-22402
SM Holdings, LLC	19-22406
Southwest Enhanced Network Services, LLC	19-22409
Talk America of Virginia, LLC	19-22412
Talk America, LLC	19-22416
Televue, LLC	19-22420
Texas Windstream, LLC	19-22316
The Other Phone Company, LLC	19-22323
TriNet, LLC	19-22327
TruCom Corporation	19-22334
US LEC Communications LLC	19-22340
US LEC of Alabama LLC	19-22343
US LEC of Florida LLC	19-22348
US LEC of Georgia LLC	19-22351
US LEC of Maryland LLC	19-22379
US LEC of North Carolina LLC	19-22383
US LEC of Pennsylvania LLC	19-22395
US LEC of South Carolina LLC	19-22404
US LEC of Tennessee LLC	19-22410
US LEC of Virginia LLC	19-22415
US Xchange Inc.	19-22455
US Xchange of Illinois, L.L.C.	19-22425
US Xchange of Indiana, L.L.C.	19-22436
US Xchange of Michigan, L.L.C.	19-22443
US Xchange of Wisconsin, L.L.C.	19-22450
Valor Telecommunications of Texas, LLC	19-22460
WaveTel NC License Corporation	19-22465
WIN Sales & Leasing, Inc.	19-22470
Windstream Accucomm Networks, LLC	19-22472
Windstream Accucomm Telecommunications, LLC	19-22475
Windstream Alabama, LLC	19-22478
Windstream Arkansas, LLC	19-22483
Windstream Buffalo Valley, Inc.	19-22487
Windstream BV Holdings, LLC	19-22494
Windstream Cavalier, LLC	19-22500
Windstream Communications Kerrville, LLC	19-22424
Windstream Communications Telecom, LLC	19-22429
Windstream Communications, LLC	19-22433
Windstream Concord Telephone, LLC	19-22439
Windstream Conestoga, Inc.	19-22446
Windstream CTC Internet Services, Inc.	19-22448
Windstream D&E Systems, LLC	19-22452
Windstream D&E, Inc.	19-22457
Windstream Direct, LLC	19-22459
Windstream Eagle Holdings LLC	19-22464
Windstream Eagle Services, LLC	19-22467
Windstream EN-TEL, LLC	19-22390
Windstream Florida, LLC	19-22413
Windstream Georgia Communications, LLC	19-22418

Debtor Name	Case Number
Windstream Georgia Telephone, LLC	19-22422
Windstream Georgia, LLC	19-22426
Windstream Holding of the Midwest, Inc.	19-22431
Windstream Iowa Communications, LLC	19-22434
Windstream Iowa-Comm, LLC	19-22441
Windstream IT-Comm, LLC	19-22444
Windstream KDL, LLC	19-22449
Windstream KDL-VA, LLC	19-22453
Windstream Kentucky East, LLC	19-22458
Windstream Kentucky West, LLC	19-22462
Windstream Kerrville Long Distance, LLC	19-22468
Windstream Lakedale Link, Inc.	19-22473
Windstream Lakedale, Inc.	19-22477
Windstream Leasing, LLC	19-22482
Windstream Lexcom Communications, LLC	19-22486
Windstream Lexcom Entertainment, LLC	19-22491
Windstream Lexcom Long Distance, LLC	19-22498
Windstream Lexcom Wireless, LLC	19-22502
Windstream Mississippi, LLC	19-22504
Windstream Missouri, LLC	19-22506
Windstream Montezuma, LLC	19-22508
Windstream Nebraska, Inc.	19-22510
Windstream Network Services of the Midwest, Inc.	19-22511
Windstream New York, Inc.	19-22512
Windstream Norlight, LLC	19-22513
Windstream North Carolina, LLC	19-22514
Windstream NorthStar, LLC	19-22515
Windstream NTI, LLC	19-22516
Windstream NuVox Arkansas, LLC	19-22517
Windstream NuVox Illinois, LLC	19-22518
Windstream NuVox Indiana, LLC	19-22519
Windstream NuVox Kansas, LLC	19-22476
Windstream NuVox Missouri, LLC	19-22480
Windstream NuVox Ohio, LLC	19-22484
Windstream NuVox Oklahoma, LLC	19-22489
Windstream NuVox, LLC	19-22492
Windstream of the Midwest, Inc.	19-22496
Windstream Ohio, LLC	19-22501
Windstream Oklahoma, LLC	19-22503
Windstream Pennsylvania, LLC	19-22505
Windstream Services, LLC	19-22400
Windstream SHAL Networks, Inc.	19-22507
Windstream SHAL, LLC	19-22509
Windstream Shared Services, LLC	19-22479
Windstream South Carolina, LLC	19-22481
Windstream Southwest Long Distance, LLC	19-22485
Windstream Standard, LLC	19-22488
Windstream Sugar Land, LLC	19-22490
Windstream Supply, LLC	19-22493
Windstream Systems of the Midwest, Inc.	19-22495
Windstream Western Reserve, LLC	19-22497
Xeta Technologies, Inc.	19-22499

Exhibit B

Form of Verified Final Report

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

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

CLOSING REPORT IN CHAPTER 11 CASES

To the best of my knowledge and belief, the following is a breakdown in this case:

FEES AND EXPENSES (from case inception through the Effective Date):¹

See Schedule 1 FEE FOR ATTORNEY FOR DEBTORS

See Schedule 1 OTHER PROFESSIONAL FEES AND ALL EXPENSES

N/A TRUSTEE FEE (if applicable)

N/A FEE FOR ATTORNEY FOR TRUSTEE (if applicable)

N/A % DIVIDEND PAID/TO BE PAID

N/A FUTURE DIVIDENDS (check if % of future dividend under plan not yet able to be determined)

Yes, See Schedule 2 INITIAL DISTRIBUTION UNDER THE PLAN COMPLETED

N/A OTHER: (explain)

¹ For a breakdown of all fees and expenses paid to professionals in all of the chapter 11 cases, please see **Schedule 2** attached hereto. Given the joint administration of these chapter 11 cases, the Reorganized Debtors do not pay or attribute specific fees and expenses to specific Debtor entities. The lead Debtor, Avaya Inc., processes and pays all fees and expenses on behalf of all Debtor entities on a consolidated basis. Accordingly, the provided figure is the aggregate of all professional fees and expenses.

Dated: [●], 2020
New York, New York

/s/ Stephen E. Hessler

Stephen E. Hessler, P.C.

Marc Kieselstein, 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

- and -

James H.M. Sprayregen, P.C.

Ross M. Kwasteniet, P.C. (admitted *pro hac vice*)

Brad Weiland (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

Schedule 1

Professional Fees and Expenses

PROFESSIONAL FEES AND EXPENSES

PROFESSIONAL	FEES	EXPENSES	TOTAL	PERIOD COVERED
<u>Debtor Professionals</u>				
Katten Muchin Rosenman LLP <i>Conflicts Counsel to the Debtors</i>	\$9,655,344.10	\$471,049.68	\$10,126,393.78	2/25/2019- 6/26/2020
Kirkland & Ellis LLP <i>Attorneys for the Debtors</i>	\$42,092,119.50	\$2,510,299.14	\$44,602,418.64	2/25/2019- 6/26/2020
Alvarez & Marsal North America, LLC <i>Financial Advisors</i>	\$27,699,451.00	\$892,056.24	\$28,591,507.24	2/25/2019- 6/26/2020
KPMG LLP <i>Tax Consultants</i>	\$2,566,785.00	\$44.24	\$2,566,829.24	3/1/2020 - 6/26/2020
PJT Partners LP <i>Investment Banker</i>	\$966,666.67	\$5,101.28	\$971,767.95	3/1/2020 - 6/26/2020
PricewaterhouseCoopers LLP <i>Independent Auditor and Accounting Provider</i>	\$7,659,745.30	\$175,010.86	\$7,834,756.16	2/25/2019- 6/26/2020
Altman Vilandrie & Company <i>Telecom Services Consultants</i>	\$1,262,196.00	\$7,589.00	\$1,269,785.00	4/16/2020 - 6/26/2020
SolomonEdwardsGroup, LLC <i>Bankruptcy Accounting Consultants</i>	\$2,960,547.78,	\$245,294.45	\$3,205,842.23	6/1/2019 - 6/26/2020
Kurtzman Carson Consultants LLC <i>Administrative Advisor</i>	\$384,364.54	\$0.00	\$384,364.54	2/25/2019- 6/26/2020
<u>Official Committee of Unsecured Creditors Professionals</u>				
Morrison & Foerster LLP <i>Counsel for the Official Committee of Unsecured Creditors</i>	\$3,617,700.50	\$135,334.99	\$3,753,035.49	3/1/2020 - 6/26/2020
AlixPartners, LLP <i>Financial Advisor</i>	\$755,156.00	\$0.00	\$755,156.00	3/1/2020 - 6/26/2020
Perella Weinberg Partners LP <i>Investment Banker</i>	\$900,000.00	\$1,490.88	\$901,490.88	3/1/2020 - 6/26/2020

Schedule 2

Distributions Made Pursuant to the Plan

DISTRIBUTIONS MADE PURSUANT TO THE PLAN

On or after the Effective Date, the following distributions were made to, or provided for, the various classes of Allowed Claims pursuant to the Plan and the Confirmation Order.

Class	Treatment
Class 1 – Other Secured Claims	Each holder of an Allowed Other Secured Claim shall receive, at the Debtors’ option, in consultation with the Required Consenting Creditors and the Requisite Backstop Parties: (a) payment in full in cash; (b) the collateral securing its Allowed Other Secured Claim; (c) Reinstatement of its Allowed Other Secured Claim; or (d) such other treatment rendering its Allowed Other Secured Claim unimpaired in accordance with section 1124 of the Bankruptcy Code.
Class 2 – Other Priority Claims	Each holder of an Allowed Other Priority Claim shall receive treatment in a manner consistent with section 1129(a)(9) of the Bankruptcy Code.
Class 3 – First Lien Claims	Each holder of an Allowed First Lien Claim shall receive its Pro Rata share of: (i) 100% of the Reorganized Windstream Equity Interests, subject to dilution on account of the Rights Offering, the Backstop Premium, the Special Warrants, and the Management Incentive Plan; (ii) cash in an amount equal to the sum of (a) the Distributable Exit Facility Proceeds, (b) the Distributable Flex Proceeds, (c) the cash proceeds of the Rights Offering, and (d) all other cash held by the Debtors as of the Effective Date in excess of the Minimum Cash Balance; (iii) the Distributable Subscription Rights; and (iv) as applicable, the First Lien Replacement Term Loans.
Class 4 – Midwest Notes Claims	Each holder of an Allowed Midwest Notes Claim shall receive its Pro Rata share of the Midwest Notes New Exit Term Facility, the principal amount of which shall be \$100 million, plus any interest and fees due and owing under the Midwest Notes Indenture and/or the Final DIP Order to the extent unpaid as of the Effective Date, and any additional Midwest Notes OID Consideration.
Class 5 – Second Lien Claims	(i) <i>If holders of Allowed Second Lien Claims vote as a class to accept the Plan</i> , on the Effective Date, each holder of an Allowed Second Lien Claim shall receive Cash in an amount equal to \$0.00125 for each \$1.00 of Allowed Second Lien Claims. (ii) <i>If holders of Allowed Second Lien Claims vote as a class to reject the Plan</i> , on the Effective Date, each holder of an Allowed Second Lien Claim shall receive treatment consistent with section 1129(a)(7) of the Bankruptcy Code.
Class 6A – Obligor General Unsecured Claims	(i) <i>If holders of Allowed Obligor General Unsecured Claims vote as a class to accept the Plan</i> , on the Effective Date, each holder of an Allowed Obligor General Unsecured Claim shall receive Cash in an amount equal to \$0.00125 for each \$1.00 of such Allowed Obligor General Unsecured Claims. (i) <i>If holders of Allowed Obligor General Unsecured Claims vote as a class to reject the Plan</i> , on the Effective Date, each holder of such an Allowed Obligor General Unsecured Claim shall receive treatment consistent with section 1129(a)(7) of the Bankruptcy Code.

Class	Treatment
Class 6B – Non-Obligor General Unsecured Claims	On the later of the Effective Date or the date that such Allowed Non-Obligor General Unsecured Claim becomes due in the ordinary course of the Debtors’ or Reorganized Debtors’ business, each holder of an Allowed Non-Obligor General Unsecured Claim shall, at the election of the Requisite Backstop Parties, in consultation with the Debtors, be (a) Reinstated or (b) paid in full in Cash.
Class 7 – Intercompany Claims	Subject to the Description of Restructuring Transactions, each Allowed Intercompany Claim shall be Reinstated, distributed, contributed, set off, settled, cancelled and released, or otherwise addressed at the option of the Debtors in consultation with the Required Consenting Creditors and Requisite Backstop Parties.
Class 8 – Intercompany Interests	Subject to the Description of Restructuring Transactions, Intercompany Interests shall receive no recovery or distribution and be Reinstated solely to the extent necessary to maintain the Debtors’ corporate structure.
Class 9 – Interests in Windstream	Each holder of an Interest in Windstream shall have such Interest cancelled, released, and extinguished without any distribution.