

Hearing Date: October 22, 2020, at 10:00 a.m. (prevailing Eastern Time)
Response Deadline: October 15, 2020, at 4:00 p.m. (prevailing Eastern Time)

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Counsel to the Debtors and Debtors in Possession

**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)
)	
Debtors.)	(Jointly Administered)
)	

**NOTICE OF DEBTORS’ NINTH OMNIBUS OBJECTION TO
EQUITY INTEREST CLAIMS, INSUFFICIENT DOCUMENTATION
CLAIMS, LATE-FILED CLAIMS, NO LIABILITY CLAIMS, SUBSTANTIVELY
DUPLICATE CLAIMS, CLAIMS TO BE MODIFIED, AND WRONG DEBTOR CLAIM**

PLEASE TAKE NOTICE that a hearing on the *Debtors’ Ninth Omnibus Objection to Equity Interest Claims, Insufficient Documentation Claims, Late-Filed Claims, No Liability Claims, Substantively Duplicate Claims, Claims to be Modified, and Wrong Debtor Claim* (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 Quarropas Street, White Plains,

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 Debtors’ claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Debtors’ service address for purposes of these chapter 11 cases is: 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.



New York 10601, on **Thursday, October 22, 2020, at 10:00 a.m., prevailing Eastern Time** (the "Hearing").

PLEASE TAKE FURTHER NOTICE that any responses to the relief requested in the Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, all General Orders applicable to chapter 11 cases in the United States Bankruptcy Court for the Southern District of New York, and the *Order (I) Approving (A) Omnibus Claims Objection Procedures, (B) Omnibus Substantive Claims Objections and Form of Notice, and (C) Satisfaction Procedures and Form of Notice and (II) Waiving Bankruptcy Rule 3007(e)(6)* (the "Objection Procedures Order") [Docket No. 1141], (c) be filed electronically with the Court on the docket of *In re Windstream Holdings, Inc.*, Case 19-22312 (RDD) by registered users of the Court's electronic filing system and in accordance with the General Order M-399 (which is available on the Court's website at <http://www.nysb.uscourts.gov>), (d) be sent to the Court's chambers, and (e) be served so that the following parties actually receive such response on or before **Thursday, October 15, 2020, at 4:00 p.m., prevailing Eastern Time** (the "Response Deadline"): (i) Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn.: Stephen E. Hessler, P.C., Trudy Smith, Spencer Caldwell-McMillan, and Christopher Ceresa; and Kirkland & Ellis LLP, 300 North LaSalle Street, Chicago, Illinois 60654, Attn.: Ross M. Kwasteniet, P.C., Brad Weiland, and John R. Luze and (ii) the Office of the United States Trustee, U.S. Federal Office Building, 201 Varick Street, Suite 1006, New York, New York 10014, Attn.: Paul K. Schwartzberg and Serene Nakano.

PLEASE TAKE FURTHER NOTICE that the 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 on or before the Hearing. The Court may enter the Order with no further notice or opportunity to be heard under such circumstances.

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

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

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Dated: September 22, 2020
New York, New York

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

Stephen E. Hessler, P.C.

Marc Kieselstein, P.C.

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

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

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

¹ The last four digits of 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 Debtors' claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Debtors' service address for purposes of these chapter 11 cases is: 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) respectfully state as follows in support of this Objection:²

Relief Requested

1. The Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Order”), disallowing, expunging, or modifying the claims identified on (a) Schedule 1 to the Order (collectively, the “Equity Interest Claims”) because they were filed solely on account of purported equity interests in the Debtors; (b) Schedule 2 to the Order (collectively, the “Insufficient Documentation Claims”) because they fail to include sufficient information or supporting documentation to determine liability; (c) Schedule 3 to the Order (collectively, the “Late-Filed Claims”) because they were not actually received by the applicable Claims Bar Date (as defined hereinafter); (d) Schedule 4 to the Order (collectively, the “No Liability Claims”) because, among other reasons, each purported liability cannot be reconciled with the Debtors’ books and records; (e) Schedule 5 to the Order (collectively, the “Substantively Duplicate Claims”) because they are duplicative of other proofs of claim for the same liability; (f) Schedule 6 to the Order (collectively, the “Claims to be Modified”) because the asserted amount is not reflected in the supporting documentation or the Debtors’ books and records; and (g) Schedule 7 to the Order (the “Wrong Debtor Claim”) because the asserted Debtor entity related to such claim is not reflected in the supporting documentation or the Debtors’ books and records. In support of this Objection, the Debtors submit the declaration of Holden Bixler, a

² Capitalized terms used but not defined in this objection shall have the meanings given to such terms in the *Order (I) Approving (A) Omnibus Claims Objection Procedures, (B) Omnibus Substantive Claims Objections and Form of Notice, and (C) Satisfaction Procedures and Form of Notice and (II) Waiving Bankruptcy Rule 3007(e)(6) (the “Objection Procedures Order”)* [Docket No. 1141].

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

Jurisdiction and Venue

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

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

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

The Claims Reconciliation Process

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

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

7. Over 8,500 proofs of claim have been filed against the Debtors, totaling approximately \$16.5 billion in the aggregate as of the date hereof. The Debtors were granted authority to file omnibus objections to claims in accordance with the procedures set forth in the Objection Procedures Order on October 10, 2019.

8. The Debtors filed their first omnibus claims objection on November 18, 2019. On August 17, 2020, the Debtors filed the *Debtors’ Eighth Omnibus Objection to Amended Claims, No Liability Claims, and Claims to be Modified* [Docket No. 2453]. The Court has entered orders (as may have been modified) granting all of the Debtors’ previous omnibus claims objections as of the date hereof, except for the aforementioned omnibus claims objections, which are pending at the time of this filing. By this Objection, the 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 Debtors file this Objection to the claims listed on Schedules 1, 2, 3, 4, 5, 6, and 7

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

A. Equity Interest Claims.

10. The Debtors object to seven claims listed on Schedule 1 to the Order. In reviewing such claims, the Debtors have determined that they were filed solely on account of asserted equity interests held by such parties in the Debtors, *i.e.*, based only on ownership of common stock of or other equity interest in the Debtors and not on account of any claim against the Debtors. Holders of common stock of or other equity interests in the Debtors do not have "claims" against the Debtors nor their estates. *See* 11 U.S.C. § 501(a) ("An equity security holder may file a proof of *interest*.") (emphasis added). Moreover, "any holder of a Claim based on an equity interest in the Debtors" was not required to file a proof of claim. *Bar Date Order*, ¶ 9. Here, certain holders of common stock filed proofs of claim asserting claims solely on account of such equity interests notwithstanding the provision in the Bar Date Order. The Equity Interest Claims should be disallowed and expunged from the claims register as a result. This will streamline the distribution process and reduce the risk that mere equity holders receive recoveries on account of their interests. Therefore, the Debtors request that the Court disallow and expunge the Equity Interest Claims from the claims register.

B. Insufficient Documentation Claims.

11. The Debtors object to the four Insufficient Documentation Claims listed on Schedule 2 to the Order because the Debtors have determined that they cannot reconcile the Insufficient Documentation Claims with the Debtors' books and records due to the lack or absence of supporting documentation with respect to each corresponding proof of claim. Specifically, there are claims with either insufficient documentation or no supporting documentation. Therefore, these claims should be disallowed.

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

13. A claimant must attach all necessary supporting documents if it is asserting a claim based on a writing to comply with Bankruptcy Rule 3001(c). *In re All-Am. Auxiliary Ass’n*, 95 B.R. 540, 545 (Bankr. S.D. Ohio 1989). If a proof of claim does not provide sufficient information or documentation to allow a debtor to reconcile the proof of claim with the debtor’s books and records, then the proof of claim has not satisfied the requirements for a valid proof of claim. *See id.*; *see also In re Chain*, 255 B.R. 278, 280 (Bankr. D. Conn. 2000).

14. As set forth in the Bixler Declaration, the Debtors have determined that the Insufficient Documentation Claims cannot be reconciled with the Debtors’ books and records after performing a thorough review thereof. No outstanding liability is reflected in the Debtors’ books and records on the grounds asserted in the corresponding proofs of claim. In addition, the Insufficient Documentation Claims have either no information or supporting documentation or lack sufficient information or documentation to satisfy the requirements for a valid proof of claim. As such, the claims are unenforceable against the Debtors.

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

C. Late-Filed Claims.

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

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

18. The Bar Date Order established certain deadlines for the Notice and Claims Agent to actually receive written proofs of claim based on claims that arose prepetition against any Debtor: (a) July 15, 2019, at 4:00 p.m., prevailing Eastern Time, for all persons and entities including, and without limitation, individuals, partnerships, corporations, joint ventures, and trusts, including claims pursuant to section 503(b)(9) of the Bankruptcy Code and (b) August 26, 2019,

at 4:00 p.m., prevailing Eastern Time, for governmental units (each deadline, as applicable, the “Claims Bar Date”).

19. The Bar Date Order provides the below:

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

Bar Date Order at ¶¶ 6, 15.

20. The Bar Date Order also outlines procedures for how the Debtors should provide notice to potential holders of claims. *See* Bar Date Order at ¶¶ 16–18. In accordance with such procedures, starting on June 6, 2019, the Debtors caused their Notice and Claims Agent to serve a Notice of the Claims Bar Date to approximately 1.7 million potential claimants individually. *See* Affidavit of Service [Docket No. 620]; Supplemental Affidavits of Service [Docket Nos. 626, 631, 657, 658, 678, 692, 712, 738, 769, 866, 892, 917, 926, 955, 976, 978, 1034, 1104]. Additionally, copies of the Bar Date Order and proof of claim forms were made publicly available at <http://www.kccllc.net/windstream>. The Debtors also caused the Notice of the Claims Bar Date to be published in the national edition of *USA Today* on June 3, 2019. *See* Affidavit of Publication [Docket No. 689].

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

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

D. No Liability Claims.

23. The Debtors object to seventy-five No Liability Claims listed on Schedule 4 to the Order. After reviewing such claims, the 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).

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

25. These No Liability Claims listed on Schedule 4 to the Order should be disallowed and expunged in their entirety. Disallowance of these No Liability Claims will enable the claims register to reflect more accurately the claims asserted against the Debtors. Therefore, the Debtors

request that the Court disallow and authorize the Debtors to expunge the No Liability Claims from the claims register.

E. Substantively Duplicate Claims.

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

27. The Substantively Duplicate Claims in the column titled “Claims to be Disallowed” on Schedule 5 to the Order are on account of the same liabilities as the corresponding claims identified in the column titled “Surviving Claims.” These Substantively Duplicate Claims were chosen after the Debtors and their advisors reviewed the Debtors’ books and records and reasonably determined that such claims fit certain descriptions. Specifically, some of the holders of the Substantively Duplicate Claims filed subsequent proofs of claim to either change the amount and/or 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 multiple Substantively Duplicate Claims in addition to one master proof of claim that encompasses each corresponding Substantively Duplicate Claim. Some of the claimants filed a Substantively Duplicate Claim on account of the same liability that another claimant has asserted in its proofs of claim. The remaining Substantively Duplicate Claims were identified because they are either exact duplicates of subsequently filed proofs of claim (*i.e.*, there is no material difference between the proofs of claim associated with the Substantively Duplicate Claim and the corresponding surviving claim)

or amended claims (*i.e.*, the proof of claim for the surviving claim indicated on the form that it was amending the proof of claim for the related Substantively Duplicate Claim). Therefore, the Debtors determined that the Substantively Duplicate Claims should be disallowed.

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

F. Claims to be Modified and Wrong Debtor Claims.

29. As provided in more detail on Schedule 6 to the Order, the Debtors object to six Claims to be Modified, in total, because the Debtors have determined that each claim failed to provide sufficient documentation to support the asserted amount related to such claims and/or showed a record of indebtedness not reflected in the Debtors’ books and records. In addition, as provided in more detail on Schedule 7 to the Order, the Debtors object to one Wrong Debtor Claim because the Debtors have determined that the claim failed to provide sufficient documentation to support the Debtor entity against which the claim is asserted and/or showed a related Debtor entity not reflected in the Debtors’ books and records. Failure to modify the Claims to be Modified and the Wrong Debtor Claim could result in each relevant claimant receiving an unwarranted recovery against the Debtors. Accordingly, the Debtors respectfully request entry of an order modifying, as applicable and reflected on the each schedule, (a) on Schedule 6 to the Order, the amount of each Claim to be Modified to the corresponding amount identified in the “Amount” sub-column within the “Modified Claims” column and (b) on Schedule 7 to the Order, moving the Wrong

Debtor Claim to against the entity identified in the corresponding “Debtor” sub-column within the “Corrected” column.

Compliance with the Objection Procedures and the Bankruptcy Rules

30. The 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”**;³
- (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;⁴
- (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;⁵
- (d) this Objection states in the title the identity of the objecting party (the Debtors) and the grounds for the objection;⁶
- (e) this Objection is numbered appropriately;⁷
- (f) the grounds asserted are that (i) the Equity Interest Claims were filed solely on the basis of purported equity interests in the Debtors, (ii) the Insufficient Documentation Claims failed to provide either any or sufficient documentation to permit verification of such claims in the Debtors’ books and records, (iii) the Late-Filed Claims were filed on account of purported

³ See Fed. R. Bankr. P. 3007(e)(1).

⁴ See Fed. R. Bankr. P. 3007(e)(2).

⁵ See Fed. R. Bankr. P. 3007(e)(3).

⁶ See Fed. R. Bankr. P. 3007(e)(4).

⁷ See Fed. R. Bankr. P. 3007(e)(5).

prepetition claims but not actually received on or before the Claims Bar Date, (iv) the No Liability Claims assert claims for which the Debtors have determined they are not liable because such claims are unenforceable against the Debtors, (v) the Substantively Duplicate Claims assert the same liability against more than one Debtor and multiple recoveries are not warranted, (vi) the Claims to be Modified failed to provide sufficient documentation to support the asserted amount and/or does not relate to a record of indebtedness as reflected in the Debtors' books and records, and (vii) the Wrong Debtor Claim failed to provide sufficient documentation to support the asserted Debtor entity related to such claim and/or does not relate to the Debtor entity as reflected in the Debtors' books and records;⁸ and

- (g) each schedule to the Order includes only the claims to which there is a common basis for the Objection.⁹

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

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

- (a) the Objection will be filed with the Court and served upon (i) the affected claimant set forth on each proof of claim subject to this Objection or its respective attorney of record, (ii) the U.S. Trustee, and (iii) parties that have filed a request for service of papers under Bankruptcy Rule 2002;¹⁰
- (b) the 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;¹¹ and
- (c) this Objection will be set for hearing at least thirty days after the filing of this Objection.¹²

⁸ See Fed. R. Bankr. P. 3007(d)(1), (2), (4), (6), (7); Objection Procedures Order, Ex. 1, at ¶ 2.

⁹ See Objection Procedures Order ¶ 4.

¹⁰ See Fed. R. Bankr. P. 2002, 3007(a).

¹¹ See Objection Procedures Order ¶ 4.

¹² See Fed. R. Bankr. P. 2002, 3007(a); Objection Procedures Order ¶ 4.

Reservation of Rights

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

Objection Practice

34. 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 Debtors submit that this Objection satisfies Local Bankruptcy Rule 9013-1(a).

Notice

35. The 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 U.S. Trustee, (c) the entities on the Master Service List (as defined in the case management order and available on the Debtors’ case website at www.kccllc.net/windstream), and (d) parties that have filed a request for service of papers under Bankruptcy Rule 2002. The Debtors respectfully submit that no other or further notice is necessary.

No Prior Request

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

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

Dated: September 22, 2020
New York, New York

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

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Counsel to the Debtors and Debtors in Possession

Exhibit A

Proposed Order

**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)
)	
Debtors.)	(Jointly Administered)
)	

**ORDER GRANTING DEBTORS’ NINTH OMNIBUS OBJECTION TO
EQUITY INTEREST CLAIMS, INSUFFICIENT DOCUMENTATION
CLAIMS, LATE-FILED CLAIMS, NO LIABILITY CLAIMS, SUBSTANTIVELY
DUPLICATE CLAIMS, CLAIMS TO BE MODIFIED, AND WRONG DEBTOR CLAIM**

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

¹ The last four digits of 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 Debtors’ claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Debtors’ service address for purposes of these chapter 11 cases is: 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.

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

28 U.S.C. §§ 1408 and 1409; and the Court having found that the relief requested in the Objection is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and the Court having found that the 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 Equity Interest Claims listed on **Schedule 1** attached hereto are disallowed and expunged in their entirety.
3. The Insufficient Documentation Claims listed on **Schedule 2** attached hereto are disallowed and expunged in their entirety.
4. The Late-Filed Claims listed on **Schedule 3** attached hereto are disallowed and expunged in their entirety.
5. The No Liability Claims listed on **Schedule 4** attached hereto are disallowed and expunged in their entirety.
6. The Substantively Duplicate Claims listed in the column labeled "Claims to be Disallowed" on **Schedule 5** attached hereto are disallowed and expunged in their entirety.
7. The Claims to be Modified identified on **Schedule 6** attached hereto are hereby modified in accordance with the corresponding entries within the "Modified Claims" column relating to the amount identified in the "Amount" sub-column and, once modified, each corresponding "Modified Claim" shall be deemed an allowed claim; *provided* that the allowance

of each such claim shall not entitle each claimant to an independent or duplicative recovery in excess of amounts for which the Debtors may be liable.

8. The Wrong Debtor Claim identified on **Schedule 7** attached hereto is hereby modified in accordance with the corresponding entry within the “Corrected” column relating to the Debtor entity identified in the “Debtor” sub-column, as applicable and described in the Motion.

9. The “Remaining Claims” as identified on **Schedule 5**, the “Modified Claims” as identified on **Schedule 6**, and the “Corrected” claim as identified on **Schedule 7**, each as described above, (collectively, the “**Surviving Claims**”) will remain on the claims register (including remain, subject to any future objection on any basis), except as provided by the terms of this Order.

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

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

12. Each objection to each claim as addressed in the Objection and as identified on **Schedules 1, 2, 3, 4, 5, 6, and 7** attached hereto constitutes a separate contested matter as contemplated in Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each claim listed on **Schedules 1, 2, 3, 4, 5, 6, and 7**. 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.

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

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

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

White Plains, New York
Dated: _____, 2020

THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

Equity Interest Claims

Windstream Holdings, Inc. 19-22312
Ninth Omnibus Exhibit
Schedule 1 - Equity Interest Claims

THE BASIS FOR THE OBJECTION TO THE
EQUITY INTEREST CLAIMS CAN BE FOUND
ON PAGE 5 OF THE OBJECTION.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	ADA R DITO TRUST C/O BARBARA MORIEL TTEE 9275 MC NEIL LN WINTERS, CA 95694-9630	6/19/2020	19-22312	Windstream Holdings, Inc.	8500	Undetermined*
	Reason: The claimant filed the proof of claim on account of an interest, rather than a claim, as defined in Bankruptcy Rule 3007(d)(7). See page 5 of the Objection for more detail.					
2	BELLA A BLEIER BELLA BLEIER 1426-49TH STREET BROOKLYN, NY 11219	5/5/2020	19-22312	Windstream Holdings, Inc.	8224	Undetermined*
	Reason: The claimant filed the proof of claim on account of an interest, rather than a claim, as defined in Bankruptcy Rule 3007(d)(7). See page 5 of the Objection for more detail.					
3	CECIL EUGENE ALDRIDGE 401 OTTS RD FAYETTE, AL35555	5/13/2020	19-22312	Windstream Holdings, Inc.	8239	\$ 3,777.42
	Reason: The claimant filed the proof of claim on account of an interest, rather than a claim, as defined in Bankruptcy Rule 3007(d)(7). See page 5 of the Objection for more detail.					
4	CHRIS HEINZLE 871 BOLLEN CIR. GARDNERVILLE, NV 89460	4/29/2020	19-22312	Windstream Holdings, Inc.	8206	\$ 3,658.54
	Reason: The claimant filed the proof of claim on account of an interest, rather than a claim, as defined in Bankruptcy Rule 3007(d)(7). See page 5 of the Objection for more detail.					
5	CYRUS L OUTHAY, CHAHSAMONE M PHOMAKAY A. DANIEL LAMPROE, INVESTMENT ADVISER REPRESENTATIVE CITIZENS BANK AND TRUST COMPANY 3110 ALMA HIGHWAY VANBUREN, AR72956	7/24/2020	19-22312	Windstream Holdings, Inc.	8542	\$ 4,790.21
	Reason: The claimant filed the proof of claim on account of an interest, rather than a claim, as defined in Bankruptcy Rule 3007(d)(7). See page 5 of the Objection for more detail.					
6	FRADELLE SCHEFREN 10 PINE TREE DRIVE KINGS POINT, NY 11024	6/25/2020	19-22312	Windstream Holdings, Inc.	8506	Undetermined*
	Reason: The claimant filed the proof of claim on account of an interest, rather than a claim, as defined in Bankruptcy Rule 3007(d)(7). See page 5 of the Objection for more detail.					
7	HOWARD SALTZMAN 11960 CROSS ROADS AVE. FELTON, PA17322	7/22/2020	19-22312	Windstream Holdings, Inc.	8536	\$ 880.52
	Reason: The claimant filed the proof of claim on account of an interest, rather than a claim, as defined in Bankruptcy Rule 3007(d)(7). See page 5 of the Objection for more detail.					
					TOTAL	\$ 13,106.69*

Schedule 2

Insufficient Documentation Claims

Windstream Holdings, Inc. 19-22312
Ninth Omnibus Exhibit
Schedule 2 - Insufficient Documentation Claims

Main Document
FOR THE OBJECTION TO
THE INSUFFICIENT DOCUMENTATION
CLAIMS CAN BE FOUND ON PAGES 5-7
OF THE OBJECTION.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	ADVANCE CONSULTING SOLUTIONS 364 PRINCETON DRIVE COSTA MESA, CA92626	6/1/2020	19-22312	Windstream Holdings, Inc.	8390	Undetermined*
Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.						
2	ALIREZA BIPARVA MHM LAW GROUP, APLC 18321 VENTURA BLVD, SUITE840 TARZANA, CA91356	6/7/2019	19-22312	Windstream Holdings, Inc.	2056	\$ 500,000.00
Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.						
3	ELIZABETH C MOORE 104 OWSLEY AVENUE LEXINGTON, KY 40502	5/28/2020	19-22312	Windstream Holdings, Inc.	8395	Undetermined*
Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.						
4	JOHN B HANDLEY ESTATE LAURA OKNEFSKI 14407 RIVER ROAD SIGEL, PA 15860	5/3/2020	19-22312	Windstream Holdings, Inc.	8218	Undetermined*
Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.						
					TOTAL	\$ 500,000.00*

* Indicates claim contains unliquidated and/or undetermined amounts

Schedule 3

Late-Filed Claims

THE BASIS FOR THE OBJECTION TO THE LATE-FILED CLAIMS CAN BE FOUND ON PAGES 7-9 OF THE OBJECTION.

Windstream Holdings, Inc. 19-22312
 Ninth Omnibus Exhibit
 Schedule 3 - Late-Filed Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	BRIAN CAPPUCCINO DBA COMMUNICATIONS ANALYSIS PROFESSIONALS 69 BOARDMAN STREET NORFOLK, MA 02056	1/28/2020	19-22312	Windstream Holdings, Inc.	7963	\$ 12,545.00
	Reason: The claimant filed the proof of claim after the applicable bar date.					
2	CLASSIC ESCAPES INC. WARSHAW BURSTEIN, LLP 575 LEXINGTON AVENUE7TH FL. NEW YORK, NY 10022	7/24/2020	19-22312	Windstream Holdings, Inc.	8549	\$ 30,000.00
	Reason: The claimant filed the proof of claim after the applicable bar date.					
					TOTAL	\$ 42,545.00

Schedule 4

No Liability Claims

Windstream Holdings, Inc. 19-22312
Ninth Omnibus Exhibit
Schedule 4 - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	AMOS P HOLES 425 RABBITHILL ROAD LA JOSE, PA 15753	4/23/2020	19-22312	Windstream Holdings, Inc.	8193	\$ 20,000.00
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
2	BRIDGEPORT TAX COLLECTOR 45 LYON TERRACE BRIDGEPORT, CT 06604	7/11/2019	19-22369	Conversent Communications of Connecticut, LLC	7106	\$ 14,063.90
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
3	CALDWELL CAD DIANE W. SANDERS P.O. BOX 17428 AUSTIN, TX 78760	11/5/2019	19-22355	McLeodUSA Telecommunications Services, L.L.C.	7777	\$ 589.02
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
4	CAMERON COUNTY DIANE W. SANDERS P.O. BOX 17428 AUSTIN, TX 78760	11/4/2019	19-22311	PaeTec Communications, LLC	7752	\$ 667.93
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
5	CAMERON COUNTY DIANE W. SANDERS PO BOX 17428 AUSTIN, TX 78760	11/5/2019	19-22352	McLeodUSA Purchasing, L.L.C.	7770	\$ 23.42
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
6	CAMERON COUNTY DIANE W. SANDERS PO BOX 17428 AUSTIN, TX 78760	11/5/2019	19-22355	McLeodUSA Telecommunications Services, L.L.C.	7775	\$ 1,937.34
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
7	CAMERON COUNTY DIANE W. SANDERS PO BOX 17428 AUSTIN, TX 78760	11/5/2019	19-22427	Earthlink Business, LLC	7787	\$ 391.97
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					

Windstream Holdings, Inc. 19-22312
Ninth Omnibus Exhibit
Schedule 4 - No Liability Claims

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
8 CARLTON BUSSEY 578 SW BUSSEY GLN FORT WHITE, FL 32038	7/15/2019	19-22312	Windstream Holdings, Inc.	6626	\$ 100,000.00*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
9 CITY OF CARROLLTON ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2777 N. STEMMONS FREEWAY, SUITE1000 DALLAS, TX 75207	12/31/2019	19-22310	Windstream Business Holdings, LLC	7918	\$ 140.05
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
10 CITY OF HARLINGEN DIANE W. SANDERS P.O. BOX 17428 AUSTIN, TX 78760	11/4/2019	19-22311	PaeTec Communications, LLC	7745	\$ 815.35
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
11 CITY OF HARLINGEN DIANE W. SANDERS P.O. BOX 17428 AUSTIN, TX 78760	11/5/2019	19-22352	McLeodUSA Purchasing, L.L.C.	7755	\$ 28.60
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
12 CITY OF HARLINGEN DIANE W. SANDERS P.O. BOX 17428 AUSTIN, TX 78760	11/5/2019	19-22355	McLeodUSA Telecommunications Services, L.L.C.	7763	\$ 1,761.17
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
13 CITY OF HARLINGEN DIANE W. SANDERS P.O. BOX 17428 AUSTIN, TX 78760	11/5/2019	19-22427	Earthlink Business, LLC	7791	\$ 68.80
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
14 CLARK COUNTY TREASURER PO BOX 1508 JEFFERSONVILLE, IN 47131-1508	8/23/2019	19-22449	Windstream KDL, LLC	7466	\$ 14,032.42
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
Ninth Omnibus Exhibit
Schedule 4 - No Liability Claims

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
15 CLARKE COUNTY TAX COMMISSIONER OFFICE PO BOX 1768 ATHENS, GA30603	1/21/2020	19-22312	Windstream Holdings, Inc.	7943	\$ 6,116.57
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
16 CLEVELAND COUNTY TREASURER 201 S JONES SUITE 100 NORMAN, OK 73069	6/28/2019	19-22449	Windstream KDL, LLC	7246	\$ 2,388.31
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
17 COLUMBIA COUNTY TAX COMMISSIONERS OFFICE BRITTANY AUSTIN PO BOX 3030 EVANS, GA30809-0077	8/26/2019	19-22427	Earthlink Business, LLC	7516	\$ 61.10
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
18 COUNTY OF HENRICO, VIRGINIA ANDREW R. NEWBY, ASSISTANT COUNTY ATTORNEY PO BOX 90775 HENRICO, VA23273	6/25/2019	19-22376	PaeTec Communications of Virginia, LLC	3681	\$ 302.08
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
19 CROSBY INDEPENDENT SCHOOL DISTRICT OWEN M. SONIK 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	8/27/2019	19-22433	Windstream Communications, LLC	7601	\$ 6,094.96*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
20 DALLAS COUNTY ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2777 N. STEMMONS FREEWAY, SUITE1000 DALLAS, TX 75207	12/23/2019	19-22328	Intellifiber Networks, LLC	7898	\$ 34.21
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
21 DALLAS COUNTY ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2777 N. STEMMONS FREEWAY, SUITE1000 DALLAS, TX 75207	12/23/2019	19-22362	ARC Networks, Inc.	7900	\$ 4,479.68
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
Ninth Omnibus Exhibit
Schedule 4 - No Liability Claims

THE BASIS FOR THE OBJECTION TO THE
NO LIABILITY CLAIMS CAN BE FOUND ON
PAGES 9-10 OF THE OBJECTION.

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
22 DALLAS COUNTY ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2777 N. STEMMONS FREEWAY, SUITE1000 DALLAS, TX 75207	12/23/2019	19-22423	Deltacom, LLC	7902	\$ 1,271.15
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
23 DAVIESS COUNTY ATTORNEYS OFFICE CLAUD PORTER PO BOX 158 OWENSBORO, KY 42302	3/28/2019	19-22449	Windstream KDL, LLC	488	\$ 5,257.88
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
24 DAVIESS COUNTY ATTORNEYS OFFICE CLAUD PORTER PO BOX 158 OWENSBORO, KY 42302	3/28/2019	19-22513	Windstream Norlight, LLC	491	\$ 116.15
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
25 FULTON COUNTY 141 PRYOR ST SW, STE 1106 ATLANTA, GA30303	9/12/2019	19-22312	Windstream Holdings, Inc.	7656	\$ 171,785.86
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
26 HARRIS COUNTY, ET AL JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064	4/21/2020	19-22355	McLeodUSA Telecommunications Services, L.L.C.	8157	\$ 2,151.08
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
27 HAYS CISD DIANE W. SANDERS P.O. BOX 17428 AUSTIN, TX 78760	11/12/2019	19-22427	Earthlink Business, LLC	7813	\$ 1,541.96
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
28 IREDELL COUNTY PO BOX 1027 STATESVILLE, NC28687	7/18/2019	19-22514	Windstream North Carolina, LLC	6911	\$ 76,136.80
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					

Windstream Holdings, Inc. 19-22312
Ninth Omnibus Exhibit
Schedule 4 - No Liability Claims

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
29 JENNINGS COUNTY PO BOX 368 VERNON, IN 47282	7/8/2019	19-22312	Windstream Holdings, Inc.	4526	\$ 6,380.73
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
30 KENEDY COUNTY DIANE W. SANDERS PO BOX 17428 AUSTIN, TX 78760	11/5/2019	19-22352	McLeodUSA Purchasing, L.L.C.	7774	\$ 20.81
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
31 KENEDY COUNTY DIANE W. SANDERS PO BOX 17428 AUSTIN, TX 78760	11/5/2019	19-22355	McLeodUSA Telecommunications Services, L.L.C.	7779	\$ 14,323.05
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
32 KENTUCKY UTILITIES COMPANY 820 W. BROADWAY LOUISVILLE, KY 40202	11/15/2019	19-22433	Windstream Communications, LLC	7825	\$ 154,146.14
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
33 LEWISVILLE ISD ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2777 N. STEMMONS FREEWAY, SUITE1000 DALLAS, TX 75207	12/31/2019	19-22310	Windstream Business Holdings, LLC	7919	\$ 331.33
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
34 MARICOPA COUNTY TREASURER C/O PETER MUTHIG 225 W. MADISON STREET PHOENIX, AZ 85003	5/6/2019	19-22350	McLeodUSA Information Services LLC	1228	\$ 41,237.18
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
35 MARICOPA COUNTY TREASURER C/O PETER MUTHIG 225 W. MADISON STREET PHOENIX, AZ 85003	5/6/2019	19-22427	Earthlink Business, LLC	1236	\$ 8,039.00*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
Ninth Omnibus Exhibit
Schedule 4 - No Liability Claims

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
36 MCLENNAN COUNTY DIANE W. SANDERS P.O. BOX 17428 AUSTIN, TX 78760	7/2/2020	19-22355	McLeodUSA Telecommunications Services, L.L.C.	8515	\$ 109.58
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
37 MISSISSIPPI DEPARTMENT OF REVENUE BANKRUPTCY SECTION PO BOX 22808 JACKSON, MS 39225-2808	6/15/2020	19-22312	Windstream Holdings, Inc.	8481	\$ 104,151.37
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
38 MISSOURI DEPARTMENT OF REVENUE PO BOX 475 JEFFERSON CITY, MO 65105	7/22/2020	19-22506	Windstream Missouri, LLC	8546	\$ 18,932.82
Reason: The Debtors have no liability for this claim after a review of their books and records.					
39 MONTAGUE COUNTY ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2777 N. STEMMONS FREEWAY, SUITE1000 DALLAS, TX 75207	1/27/2020	19-22433	Windstream Communications, LLC	7953	\$ 11.38
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
40 NAVARRO COUNTY 2777 N STEMMONS FRWY STE 1000 DALLAS, TX 75207	6/17/2020	19-22427	Earthlink Business, LLC	8494	\$ 140.73
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
41 NIAGARA MOHAWK POWER CORPORATION JOHN F. HASTINGS, ESQ. NATIONAL GRID 175 EAST OLD COUNTRY ROAD HICKSVILLE, NY 11801	7/11/2019	19-22433	Windstream Communications, LLC	5197	\$ 9,411,159.42
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					

Windstream Holdings, Inc. 19-22312
Ninth Omnibus Exhibit
Schedule 4 - No Liability Claims

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
42 NIAGARA MOHAWK POWER CORPORATION CHRISTOPHER S. ARONSON, ESQ. NATIONAL GRID 40 SYLVAN ROAD WALTHAM, MA02451	7/12/2019	19-22512	Windstream New York, Inc.	5664	\$ 1,457,396.00
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
43 NIAGARA MOHAWK POWER CORPORATION CHRISTOPHER S. ARONSON, ESQ. NATIONAL GRID 40 SYLVAN ROAD WALTHAM, MA02451	7/12/2019	19-22512	Windstream New York, Inc.	5815	\$ 56,231.00*
Reason: The Debtors have no liability for this claim after discussions with the claimant.					
44 NUECES COUNTY DIANE W. SANDERS P.O. BOX 17428 AUSTIN, TX 78760	11/5/2019	19-22355	McLeodUSA Telecommunications Services, L.L.C.	7764	\$ 10,596.44
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
45 OCHILTREE COUNTY APPRAISAL DISTRICT DLAYNE CARTER PO BOX 9132 AMARILLO, TX 79105-9132	7/16/2019	19-22460	Valor Telecommunications of Texas, LLC	6823	\$ 10,336.56*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
46 PERRY COUNTY PO BOX 146 PERRYVILLE, AR 72126	6/17/2019	19-22312	Windstream Holdings, Inc.	2801	\$ 16,803.70
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
47 PINEVILLE CITY CALLIE MELTON 300 W VIRGINIA AVENUE PO BOX 688 PINEVILLE, KY 40977	6/19/2019	19-22449	Windstream KDL, LLC	3149	\$ 0.88
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					

Windstream Holdings, Inc. 19-22312
Ninth Omnibus Exhibit
Schedule 4 - No Liability Claims

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
48 PLEASANT VALLEY TOWN TAX COLLECTOR DUTCHESS C/O IAN C. LINDARS, ESQ., ATTORNEY TO THE TOWN OF PLEASANT VALLEY 1136 ROUTE 9 WAPPINGERS FALLS, NY 12590	7/12/2019	19-22312	Windstream Holdings, Inc.	5447	\$ 1.00*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
49 POTTAWATOMIE COUNTY TREASURER 325 N. BROADWAY STE.203 SHAWNEE, OK 74801	11/14/2019	19-22312	Windstream Holdings, Inc.	7823	\$ 7,759.00
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
50 PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE.400 RIVERDALE PARK, MD 20737	4/8/2019	19-22427	Earthlink Business, LLC	690	\$ 362.56*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
51 PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE.400 RIVERDALE PARK, MD 20737	4/8/2019	19-22427	Earthlink Business, LLC	691	\$ 466.70*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
52 PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE.400 RIVERDALE PARK, MD 20737	4/8/2019	19-22427	Earthlink Business, LLC	692	\$ 133.20*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
53 PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE.400 RIVERDALE PARK, MD 20737	4/8/2019	19-22427	Earthlink Business, LLC	693	\$ 500.28*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
54 PRINCE GEORGES COUNTY, MARYLAND MEYERS, RODBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE.400 RIVERDALE PARK, MD 20737	4/8/2019	19-22427	Earthlink Business, LLC	694	\$ 846.00*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
Ninth Omnibus Exhibit
Schedule 4 - No Liability Claims

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
55 PRINCE GEORGES COUNTY, MARYLAND MEYERS, ROBBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVE., STE.400 RIVERDALE PARK, MD 20737	4/8/2019	19-22427	Earthlink Business, LLC	695	\$ 384.88*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
56 PULASKI COUNTY TREASURER TAX COLLECTION DIVISION PO BOX 430 LITTLE ROCK, AR 72203	7/5/2019	19-22312	Windstream Holdings, Inc.	4335	\$ 1,048,030.51
Reason: Claim partially satisfied via check number 114006, 114192, 114248, 113762 & 109114 on 10/08/2019. The remaining portion of the claim is related to CenturyTel invoices which is a non-debtor in these cases.					
57 REFUGIO COUNTY DIANE W. SANDERS P.O. BOX 17428 AUSTIN, TX 78760	11/5/2019	19-22352	McLeodUSA Purchasing, L.L.C.	7773	\$ 8,939.95
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
58 RHODE ISLAND DIVISION OF TAXATION DIVISION OF TAXATION PO BOX 9702 PROVIDENCE, RI 02940-9702	7/8/2019	19-22328	Intellifiber Networks, LLC	4581	\$ 1,208.27
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
59 SAETEC, INC. ATTN DEVIN PALMER BOYLAN CODE LLP 145 CULVER ROAD, SUITE 100 ROCHESTER, NY 14620	7/15/2019	19-22311	PaeTec Communications, LLC	6259	\$ 24,510,991.00
Reason: The Debtors have no liability for this claim after a review of their books and records.					
60 SAETEC, INC. ATTN DEVIN PALMER BOYLAN CODE LLP 145 CULVER ROAD, SUITE 100 ROCHESTER, NY 14620	7/15/2019	19-22311	PaeTec Communications, LLC	6269	\$ 365,361.85
Reason: The Debtors have no liability for this claim after a review of their books and records.					

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
Ninth Omnibus Exhibit
Schedule 4 - No Liability Claims

THE BASIS FOR THE OBJECTION TO THE
NO LIABILITY CLAIMS CAN BE FOUND ON
PAGES 9-10 OF THE OBJECTION.

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
61 SAETEC, INC. ATTN DEVIN PALMER BOYLAN CODE LLP 145 CULVER ROAD, SUITE 100 ROCHESTER, NY 14620	11/21/2019	19-22311	PaeTec Communications, LLC	7850	\$ 24,510,991.00
Reason: The Debtors have no liability for this claim after a review of their books and records.					
62 SAETEC, INC. ATTN DEVIN PALMER BOYLAN CODE LLP 145 CULVER ROAD, SUITE 100 ROCHESTER, NY 14620	7/12/2019	19-22312	Windstream Holdings, Inc.	5570	\$ 24,510,991.00
Reason: The Debtors have no liability for this claim after a review of their books and records.					
63 SAETEC, INC. ATTN DEVIN PALMER BOYLAN CODE LLP 145 CULVER ROAD, SUITE 100 ROCHESTER, NY 14620	7/15/2019	19-22312	Windstream Holdings, Inc.	6251	\$ 24,510,991.00
Reason: The Debtors have no liability for this claim after a review of their books and records.					
64 SAETEC, INC. BOYLAN CODE LLP 145 CULVER ROAD, SUITE 100 ROCHESTER, NY 14620	7/15/2019	19-22312	Windstream Holdings, Inc.	6312	\$ 365,361.85
Reason: The Debtors have no liability for this claim after a review of their books and records.					
65 SAETEC, INC. BOYLAN CODE LLP 145 CULVER ROAD, SUITE 100 ROCHESTER, NY 14620	7/12/2019	19-22433	Windstream Communications, LLC	5635	\$ 24,510,991.00
Reason: The Debtors have no liability for this claim after a review of their books and records.					
66 SAETEC, INC. ATTN DEVIN PALMER BOYLAN CODE LLP 145 CULVER ROAD, SUITE 100 ROCHESTER, NY 14620	7/15/2019	19-22433	Windstream Communications, LLC	6260	\$ 24,510,991.00
Reason: The Debtors have no liability for this claim after a review of their books and records.					

Windstream Holdings, Inc. 19-22312
Ninth Omnibus Exhibit
Schedule 4 - No Liability Claims

THE BASIS FOR THE OBJECTION TO THE
NO LIABILITY CLAIMS CAN BE FOUND ON
PAGES 9-10 OF THE OBJECTION.

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
67 SAETEC, INC. BOYLAN CODE LLP 145 CULVER ROAD, SUITE 100 ROCHESTER, NY 14620	7/15/2019	19-22433	Windstream Communications, LLC	6305	\$ 365,361.85
Reason: The Debtors have no liability for this claim after a review of their books and records.					
68 SARASOTA COUNTY TAX COLLECTOR 101 S. WASHINGTON BLVD. SARASOTA, FL 34236-6940	10/22/2019	19-22492	Windstream NuVox, LLC	7705	\$ 889.07
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
69 ST FRANCIS COUNTY SHERIFF & TAX COLLECTO 313 SOUTH IZARD STREET FORREST CITY, AR72335	6/17/2019	19-22312	Windstream Holdings, Inc.	2809	\$ 15,916.53
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
70 STARR COUNTY DIANE W. SANDERS P.O. BOX 17428 AUSTIN, TX 78760	11/5/2019	19-22355	McLeodUSA Telecommunications Services, L.L.C.	7765	\$ 9,778.09
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
71 STATE OF NEW JERSEY DIVISION OF TAXATION BANKRUPTCY SECTION PO BOX 245 TRENTON, NJ 08695	2/27/2020	19-22493	Windstream Supply, LLC	8065	\$ 1,400.00
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
72 TARKINGTON ISD JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064	5/19/2020	19-22430	Earthlink Carrier, LLC	8276	\$ 96.21*
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
73 WAKE COUNTY DEPARTMENT OF TAX ADMINISTRATION P.O. BOX 2331 RALEIGH, NC 27602	8/26/2019	19-22433	Windstream Communications, LLC	7510	\$ 4,908.73
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					

THE BASIS FOR THE OBJECTION TO THE NO LIABILITY CLAIMS CAN BE FOUND ON PAGES 9-10 OF THE OBJECTION.

Windstream Holdings, Inc. 19-22312
 Ninth Omnibus Exhibit
 Schedule 4 - No Liability Claims

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
74 WASHINGTON COUNTY ARKANSAS TAX COLLECTOR 280 N. COLLEGE AVE., STE202 FAYETTEVILLE, AR72701	6/10/2019	19-22312	Windstream Holdings, Inc.	2198	\$ 55,906.29
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
75 ZAPATA COUNTY DIANE W. SANDERS P.O. BOX 17428 AUSTIN, TX 78760	11/12/2019	19-22433	Windstream Communications, LLC	7809	\$ 21.04
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.					
				TOTAL	\$ 161,062,185.74*

* Indicates claim contains unliquidated and/or undetermined amounts

Schedule 5

Substantively Duplicate Claims

Windstream Holdings, Inc. 19-22312
Ninth Omnibus Exhibit
Schedule 5 - Substantively Duplicate Claims

Main Document
THE BASIS FOR THE OBJECTION TO
THE SUBSTANTIVELY DUPLICATE
CLAIMS CAN BE FOUND ON PAGES
10-11 OF THE OBJECTION.

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
1	CHEROKEE DEBT ACQUISITION, LLC ATTN VLADIMIR JELISAVCIC 1384 BROADWAY, SUITE 906 NEW YORK, NY 10018	04/27/20	Windstream New York, Inc. 19-22512	8175	\$ 58,240.00	CHEROKEE DEBT ACQUISITION, LLC ATTN VLADIMIR JELISAVCIC 1384 BROADWAY, SUITE 906 NEW YORK, NY 10018	04/27/20	Windstream New York, Inc. 19-22512	8178	\$ 58,240.00
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.										
2	CITY OF GALLATIN, MISSOURI 112 EAST GRAND GALLATIN, MO 64640	04/11/19	Windstream Holdings, Inc. 19-22312	668	\$ 462.30	CITY OF GALLATIN HATTIE RAINS 112 E GRAND GALLATIN, MO 64640	06/28/19	Windstream Holdings, Inc. 19-22312	3880	\$ 5,788.64
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.										
3	CITY OF GALLATIN, MISSOURI 112 EAST GRAND GALLATIN, MO 64640	04/11/19	Windstream Holdings, Inc. 19-22312	670	\$ 3,509.51	CITY OF GALLATIN HATTIE RAINS 112 E GRAND GALLATIN, MO 64640	06/28/19	Windstream Holdings, Inc. 19-22312	3880	\$ 5,788.64
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.										
4	CONSUMERS ENERGY COMPANY ATTN LEGAL DEPT ONE ENERGY PLAZA JACKSON, MI 49201	03/12/19	LDMI Telecommunications, LLC 19-22342	130	\$ 3,348.17	CONSUMERS ENERGY COMPANY ATTN LEGAL DEPT ONE ENERGY PLAZA JACKSON, MI 49201	03/06/19	LDMI Telecommunications, LLC 19-22342	152	\$ 3,348.17
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.										
5	DONLEY COUNTY APPRAISAL DISTRICT C/O PERDUE BRANDON LAW FIRM PO BOX 9132 AMARILLO, TX 79105	04/21/20	Windstream Communications, LLC 19-22433	8165	\$ 10,570.76*	DONLEY COUNTY APPRAISAL DISTRICT C/O PERDUE BRANDON LAW FIRM PO BOX 9132 AMARILLO, TX 79105	04/21/20	Valor Telecommunications of Texas, LLC 19-22460	8166	\$ 10,570.76*
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.										

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
Ninth Omnibus Exhibit
Schedule 5 - Substantively Duplicate Claims

THE BASIS FOR THE OBJECTION TO THE SUBSTANTIVELY DUPLICATE CLAIMS CAN BE FOUND ON PAGES 10-11 OF THE OBJECTION.

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
6 EVGENII SEMENOVICH BERNSHTEIN D 37 K 1 KV 566 PR GEORGIEVSKIY ZELENOGRAD MOSCOW, 124365 RUSSIA	05/20/20	Windstream Holdings, Inc. 19-22312	8318	\$ 132,560.94	U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402	07/26/19	Windstream Holdings, Inc. 19-22312	7143	\$ 810,343,371.75
					U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402	07/26/19	Windstream Holdings, Inc. 19-22312	7144	\$ 72,294,751.00
					U.S. BANK NATIONAL ASSOCIATION, AS NOTES TRUSTEE ATTN CLARK WHITMORE C/O MASLON LLP 90 SOUTH SEVENTH STREET, SUITE 3300 MINNEAPOLIS, MN 55402	07/26/19	Windstream Holdings, Inc. 19-22312	7145	\$ 35,420,670.00

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

7 EVGENII SEMENOVICH BERNSHTEIN D 37 K 1 KV 566 PR GEORGIEVSKIY ZELENOGRAD MOSCOW, 124365 RUSSIA	05/20/20	Windstream Services, LLC 19-22400	8317	\$ 42,802.78	UMB BANK, NATIONAL ASSOCIATION, AS INDENTURE TRUSTEE ATTN ERIC R. WILSON, ESQ. KELLEY DRYE & WARREN LLP 101 PARK AVENUE NEW YORK, NY 10178	07/11/19	Windstream Holdings, Inc. 19-22312	5523	\$ 107,568,542.01*
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Reason: The claimant filed the proof of claim on account of a liability for which an agent and/or trustee also filed a proof of claim on behalf of all holders of this debt instrument.

Windstream Holdings, Inc. 19-22312
Ninth Omnibus Exhibit
Schedule 5 - Substantively Duplicate Claims

THE BASIS FOR THE OBJECTION TO THE SUBSTANTIVELY DUPLICATE CLAIMS CAN BE FOUND ON PAGES 10-11 OF THE OBJECTION.

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
8	KING COUNTY TREASURY OPERATIONS LINDA CRANE NELSEN 500 4TH AVENUE, ROOM 600 SEATTLE, WA98104	04/15/20	Windstream Holdings, Inc. 19-22312	8162	\$ 54,478.13	KING COUNTY TREASURY OPERATIONS KING COUNTY TREASURY 500 4TH AVENUE, ROOM 600 SEATTLE, WA98104	04/21/20	Windstream Holdings, Inc. 19-22312	8155	\$ 54,478.13
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.										
9	LOUISVILLE GAS AND ELECTRIC COMPANY 820 W. BROADWAY LOUISVILLE, KY 40202	07/10/19	US LEC of Tennessee LLC 19-22410	4879	\$ 5,706.24	LOUISVILLE GAS AND ELECTRIC COMPANY 820 W. BROADWAY LOUISVILLE, KY 40202	07/10/19	US LEC Communications LLC 19-22340	4884	\$ 5,706.24
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.										
10	LOUISVILLE GAS AND ELECTRIC COMPANY 820 W. BROADWAY LOUISVILLE, KY 40202	07/10/19	Windstream Communications, LLC 19-22433	4881	\$ 10,806.99	LOUISVILLE GAS AND ELECTRIC COMPANY 820 W. BROADWAY LOUISVILLE, KY 40202	07/10/19	Windstream Kentucky West, LLC 19-22462	4889	\$ 10,806.99
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.										
11	MAQUOKETA VALLEY RURAL ELECTRIC COOPERATIVE 109 N HUBER STREET ANAMOSA, IA 52205	04/22/19	Windstream Holdings, Inc. 19-22312	940	\$ 1,367.09	MAQUOKETA VALLEY ELECTRIC COOPERATIVE 109 N HUBER STREET ANAMOSA, IA 52205	06/05/19	Windstream Communications, LLC 19-22433	1957	\$ 1,219.98
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.										
12	MITEL NETWORKS, INC. JAROM J. YATES HAYNES AND BOONE, LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219-7672	07/15/19	Windstream Communications, LLC 19-22433	6644	Undetermined*	MITEL NETWORKS, INC. JAROM J. YATES HAYNES AND BOONE, LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	07/15/19	Broadview Networks, Inc. 19-22456	6659	\$ 466,738.74
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.										

* Indicates claim contains unliquidated and/or undetermined amounts

Windstream Holdings, Inc. 19-22312
Ninth Omnibus Exhibit
Schedule 5 - Substantively Duplicate Claims

THE BASIS FOR THE OBJECTION TO THE SUBSTANTIVELY DUPLICATE CLAIMS CAN BE FOUND ON PAGES 10-11 OF THE OBJECTION.

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	
13	NEBRASKA CITY UTILITIES 100 CENTRAL AVENUE NEBRASKA CITY, NE 68410	07/09/19	Windstream Holdings, Inc. 19-22312	4989	\$ 12,815.00*	NEBRASKA CITY UTILITIES PO BOX 670 NEBRASKA CITY, NE 68410-0670	07/09/19	Windstream Nebraska, Inc. 19-22510	4992	\$ 12,815.06*	
						NEBRASKA CITY UTILITIES PO BOX 670 NEBRASKA CITY, NE 68410-0670	07/09/19	Windstream Communications, LLC 19-22433	4995	\$ 12,815.06*	
						NEBRASKA CITY UTILITIES PO BOX 670 NEBRASKA CITY, NE 68410-0670	07/09/19	Windstream Missouri, LLC 19-22506	5003	\$ 12,815.06*	
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.											
14	SANTEK WASTE SERVICES OF GEORGIA, LLC LAURA M. POLLEY COLLECTION DEPARTMENT 650 25TH STREET N.W., SUITE 100 CLEVELAND, TN 37311	07/15/19	Windstream Holdings, Inc. 19-22312	6752	\$ 1,509.38	SANTEK WASTE SERVICES LLC DUSTY SNOKE 650 25TH STREET NW, SUITE 100 CLEVELAND, TN 37311	07/17/19	Windstream Holdings, Inc. 19-22312	6867	\$ 1,509.38	
Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.											
Total					\$ 338,177.29*	Total					\$ 1,026,289,975.61*

* Indicates claim contains unliquidated and/or undetermined amounts

Schedule 6

Claims to be Modified

THE BASIS FOR THE OBJECTION TO THE CLAIMS TO BE MODIFIED CAN BE FOUND ON PAGES 11-12 OF THE OBJECTION.

Ninth Omnibus Exhibit
Schedule 6 - Claims to be Modified

ASSERTED CLAIMS

MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 KENTUCKY UTILITIES COMPANY 820 W. BROADWAY LOUISVILLE, KY 40202	4875	Windstream KDL, LLC	Unsecured	\$3,143.93	Windstream KDL, LLC	Unsecured	\$2,960.22
Reason: The amount of this proof of claim is modified to reflect the amount supported by the proof of claim and supporting documentation, the Debtors' books and records, discussion with the claimant, and pursuant to the terms of that certain agreement by and between the parties, as memorialized by the terms of the Order.							
2 KENTUCKY UTILITIES COMPANY 820 W. BROADWAY LOUISVILLE, KY 40202	7824	Windstream Kentucky East, LLC	Unsecured	\$154,146.14	Windstream Kentucky East, LLC	Unsecured	\$149,483.12
Reason: The amount of this proof of claim is modified to reflect the amount supported by the proof of claim and supporting documentation, the Debtors' books and records, discussion with the claimant, and pursuant to the terms of that certain agreement by and between the parties, as memorialized by the terms of the Order.							
3 LOUISVILLE GAS AND ELECTRIC COMPANY 820 W. BROADWAY LOUISVILLE, KY 40202	4884	US LEC Communications LLC	Unsecured	\$5,706.24	US LEC Communications LLC	Unsecured	\$1,227.62
Reason: The amount of this proof of claim is modified to reflect the amount supported by the proof of claim and supporting documentation, the Debtors' books and records, discussion with the claimant, and pursuant to the terms of that certain agreement by and between the parties, as memorialized by the terms of the Order.							
4 LOUISVILLE GAS AND ELECTRIC COMPANY 820 W. BROADWAY LOUISVILLE, KY 40202	4886	Windstream NuVox, LLC	Unsecured	\$3,602.58	Windstream NuVox, LLC	Unsecured	\$2,864.22
Reason: The amount of this proof of claim is modified to reflect the amount supported by the proof of claim and supporting documentation, the Debtors' books and records, discussion with the claimant, and pursuant to the terms of that certain agreement by and between the parties, as memorialized by the terms of the Order.							
5 LOUISVILLE GAS AND ELECTRIC COMPANY 820 W. BROADWAY LOUISVILLE, KY 40202	4889	Windstream Kentucky West, LLC	Unsecured	\$10,806.99	Windstream Kentucky West, LLC	Unsecured	\$10,751.81
Reason: The amount of this proof of claim is modified to reflect the amount supported by the proof of claim and supporting documentation, the Debtors' books and records, discussion with the claimant, and pursuant to the terms of that certain agreement by and between the parties, as memorialized by the terms of the Order.							
6 LOUISVILLE GAS AND ELECTRIC COMPANY 820 W. BROADWAY LOUISVILLE, KY 40202	4897	Windstream KDL, LLC	Unsecured	\$9,044.35	Windstream KDL, LLC	Unsecured	\$8,960.66
Reason: The amount of this proof of claim is modified to reflect the amount supported by the proof of claim and supporting documentation, the Debtors' books and records, discussion with the claimant, and pursuant to the terms of that certain agreement by and between the parties, as memorialized by the terms of the Order.							
TOTAL				\$ 186,450.23	TOTAL		\$ 176,247.65

Schedule 7

Wrong Debtor Claim

Windstream Holdings, Inc. 19-22312
 Ninth Omnibus Exhibit
 Schedule 7 - Wrong Debtor Claims

THE BASIS FOR THE OBJECTION
 TO THE WRONG DEBTOR CLAIMS
 CAN BE FOUND ON PAGES 11-12
 OF THE OBJECTION.

		ASSERTED		CORRECTED	
NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
1 BOBBY KENDALL JILL SCHWARTZ AND ASSOCIATES, P.A. 655 W. MORSE BOULEVARD, SUITE212 WINTER PARK, FL32789	4626	Windstream Holdings, Inc.	\$ 350,000.00	Windstream Services, LLC	\$350,000.00
Reason: Modified Debtor reflects the Debtor(s) against which the claim is properly asserted according to the Debtors' books and records.					

Exhibit B

Bixler Declaration

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
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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 Debtors and Debtors in Possession

**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)
)	
Debtors.)	(Jointly Administered)
)	

**DECLARATION OF HOLDEN BIXLER
IN SUPPORT OF DEBTORS’ NINTH OMNIBUS OBJECTION TO
EQUITY INTEREST CLAIMS, INSUFFICIENT DOCUMENTATION
CLAIMS, LATE-FILED CLAIMS, NO LIABILITY CLAIMS, SUBSTANTIVELY
DUPLICATE CLAIMS, CLAIMS TO BE MODIFIED, AND WRONG DEBTOR CLAIM**

I, Holden Bixler, declare under penalty of perjury:

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

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

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 Debtors’ claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Debtors’ service address for purposes of these chapter 11 cases is: 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.

2. As part of my current position, I am responsible for assisting the 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 *Debtors' Ninth Omnibus Objection to Equity Interest Claims, Insufficient Documentation Claims, Late-Filed Claims, No Liability Claims, Substantively Duplicate Claims, Claims to be Modified, and Wrong Debtor Claim* (the "Objection") filed contemporaneously herewith and am, directly or indirectly through the Debtors' advisors and personnel, familiar with the information contained therein and the schedules attached thereto.²

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

5. I believe to the best of knowledge and experience and based on information that I have been able to ascertain after reasonable inquiry that considerable time and resources have been

² Capitalized terms used in this Bixler Declaration and not defined have the meanings given to such terms elsewhere in the Objection.

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. Equity Interest Claims.

6. A&M along with the Debtors have reviewed and compared the proofs of claim subject to the Objection and the supporting information and documentation provided therewith. As a result of this process, A&M and the Debtors have identified that the proofs of claim listed on Schedule 1 to the Order (“Equity Interest Claims”) were filed solely on account of asserted ownership of equity interests in the Debtors rather than on account of “claims” (as that term is defined by section 101(5) of the Bankruptcy Code) against one or more of the Debtors. Accordingly, I believe the Equity Interest Claims should be disallowed and expunged in their entirety.

B. Insufficient Documentation Claims.

7. A&M along with the Debtors have thoroughly reviewed the Insufficient Documentation Claims filed in these chapter 11 cases and the supporting documentation, if any, thereto. The Debtors have determined that the claims listed on Schedule 2 to the Order cannot be reconciled with the Debtors’ books and records because such books and records reflect no outstanding liability on the grounds asserted in the Insufficient Documentation Claims. In addition, the Insufficient Documentation Claims either do not include or lack adequate information and/or documentation to support a claim against the Debtors. Consequently, the Insufficient Documentation Claims fail to satisfy the requirements for a valid proof of claim. As such, the claims are unenforceable against the Debtors. Accordingly, I believe disallowance of the Insufficient Documentation Claims as requested in the Objection is appropriate.

C. Late-Filed Claims.

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

D. No Liability Claims.

9. A&M along with the Debtors have thoroughly reviewed the No Liability Claims filed in these chapter 11 cases and the supporting documentation thereto. The Debtors have determined that the No Liability Claims listed on Schedule 4 to the Order either seek recovery for unsubstantiated amounts for which the Debtors are not liable, fail to provide a legal or factual basis for the claim, or were improperly asserted against a Debtor not liable for such debt, were satisfied with a payment to a primary contractor or waived via settlement, fail to specify the amount or assert the amount as unliquidated, or are inconsistent with the Debtors’ books and records. Thus, I believe the No Liability Claims listed on Schedule 4 should be disallowed and expunged in their entirety.

E. Substantively Duplicate Claims.

10. A&M along with the Debtors have thoroughly reviewed the Substantively Duplicate Claims filed in these chapter 11 cases and the supporting documentation thereto. The Debtors have determined that the “Claims to be Disallowed” listed on Schedule 5 to the Order are substantively duplicative of other proofs of claim because they either assert the same underlying liability as or are included within the corresponding “Remaining Claims.” Specifically, some of

the holders of the Substantively Duplicate Claims filed subsequent proofs of claim to either change the amount and/or the Debtor entity against which the claims were asserted, but the underlying obligations in the corresponding proofs of claim remained the same. Some of the claimants filed a Substantively Duplicate Claim on account of the same liability that another claimant has asserted in its proofs of claim (*e.g.*, an individual bondholder's proof of claim being included within the corresponding notes trustee's proof of claim or a subcontractor whose proof of claim is included within the general contractor's 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 associated with the Substantively Duplicate Claim and the corresponding Remaining Claim) or amended claims (*i.e.*, the proof of claim for the Remaining indicated on the form that it was amending the proof of claim for the related Substantively Duplicate Claim). Accordingly, I believe the Substantively Duplicate Claims should be disallowed and expunged in their entirety.

F. Claims to be Modified and Wrong Debtor Claim.

Upon a thorough review of the Claims to be Modified and the Wrong Debtor Claim filed in these chapter 11 cases and supporting documentation thereto, the Debtors have determined that the Claims to be Modified listed on Schedule 6 to the Order and the Wrong Debtor Claim listed on Schedule 7 to the Order, as applicable, failed to provide sufficient supporting documentation to support the amount of the claim or Debtor entity against which it is asserted and/or showed a record of indebtedness or related to a Debtor entity not reflected in the Debtors' books and records. Accordingly, I believe the Claims to be Modified and Wrong Debtor claim should be modified, as shown on Schedules 6 and 7 to the Order, in the amount or against the Debtor entity as identified

in the corresponding column labeled “Modified Claims” or “Corrected” for each such claim, as applicable.

[Remainder of page intentionally left blank]

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

Dated: September 22, 2020

Respectfully submitted,

/s/ Holden Bixler

Name: Holden Bixler

Title: Managing Director

Alvarez & Marsal North America, LLC