

- **Reorganized Debtors' Twentieth Omnibus Objection to the No Liability Claims, Substantively Duplicate Claims, and Claims to be Modified** [Docket No. 184]

Furthermore, on August 31, 2021, at my direction and under my supervision, employees of KCC caused to be served the following documents via First Class Mail upon the service list attached hereto as **Exhibit H**:

- ***[Customized]* Notice of Reorganized Debtors' Objection to your Claim(s) to be Modified and Deadline to File a Response with the Court** [attached hereto as **Exhibit C**]
- **Objection Procedures** [Exhibit 1 to Docket No. 1141]
- **Reorganized Debtors' Twentieth Omnibus Objection to the No Liability Claims, Substantively Duplicate Claims, and Claims to be Modified** [Docket No. 184]

Furthermore, on August 31, 2021, at my direction and under my supervision, employees of KCC caused to be served the following documents via First Class Mail upon the service list attached hereto as **Exhibit I**:

- ***[Customized]* Notice of Reorganized Debtors' Objection to your Claim(s) to be Modified and Deadline to File a Response with the Court** [attached hereto as **Exhibit D**]
- **Objection Procedures** [Exhibit 1 to Docket No. 1141]
- **Reorganized Debtors' Twentieth Omnibus Objection to the No Liability Claims, Substantively Duplicate Claims, and Claims to be Modified** [Docket No. 184]

Furthermore, on August 31, 2021, at my direction and under my supervision, employees of KCC caused to be served the following documents via First Class Mail upon the service list attached hereto as **Exhibit J**:

- **Sixteenth Notice of Satisfaction of Claims** [Docket No. 185]
- ***[Customized]* Schedule 1** [attached hereto as **Exhibit E**]

Furthermore, on August 31, 2021, at my direction and under my supervision, employees of KCC caused to be served the following documents via Electronic Mail upon the service list attached hereto as **Exhibit K**; via Overnight Mail upon the service list attached hereto as **Exhibit L**; and via First Class Mail upon the service list attached hereto as **Exhibit M**:

- **Reorganized Debtors' Twentieth Omnibus Objection to the No Liability Claims, Substantively Duplicate Claims, and Claims to be Modified** [Docket No. 184]

- **Sixteenth Notice of Satisfaction of Claims** [Docket No. 185]

Dated: September 7, 2021

/s/ Vincent Trang

Vincent Trang

KCC

222 N Pacific Coast Highway, 3rd Floor

El Segundo, CA 90245

Tel 310.823.9000

EXHIBIT A

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

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

**NOTICE OF REORGANIZED DEBTORS' OBJECTION TO YOUR NO LIABILITY
CLAIM(S) AND DEADLINE TO FILE A RESPONSE WITH THE COURT**

PLEASE TAKE NOTICE that Windstream Finance, Corp. and its affiliates (before the effective date of their chapter 11 plan,² collectively, the “Debtors” and after the effective date of their chapter 11 plan, collectively, the “Reorganized Debtors”) are objecting to your claim(s) pursuant to the attached objection (the “Objection”).³

PLEASE TAKE NOTICE THAT YOUR CLAIM(S) ON THE SCHEDULE ATTACHED TO THIS NOTICE MAY BE DISALLOWED, EXPUNGED, OR OTHERWISE AFFECTED AS A RESULT OF THE OBJECTION. THEREFORE, PLEASE READ THIS NOTICE AND THE ACCOMPANYING OBJECTION VERY CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

Important Information Regarding the Objection

Grounds for the Objection. Pursuant to the Objection, the Reorganized Debtors are seeking to disallow and expunge your claim(s) listed in the table attached hereto as **Schedule 1** (such claim(s), the “Claim”) to this notice on grounds that the Debtors are not liable for such Claim because it is unenforceable against the Debtors. In addition, the complete list of No Liability

¹ The last four digits of the Reorganized Debtor Windstream Finance, Corp.’s tax identification number are 5713. Due to the large number of Reorganized Debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the reorganized debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Reorganized Debtors’ service address for purposes of these chapter 11 cases is 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.

² The Debtors emerged from chapter 11 on September 21, 2020, as set forth in the *Notice of (I) Entry of Confirmation Order, (II) Occurrence of Effective Date, and (III) Related Bar Dates* [Docket No. 2527].

³ All capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in either the Objection Procedures (as defined herein) or Objection, each as applicable.

Claims subject to the Objection may also be found on Schedule 1 attached to the Objection, which is **Exhibit B** to this notice.

Objection Procedures. On October 10, 2019, the United States Bankruptcy Court for the Southern District of New York (the “Court”) entered an order [Docket No. 1141] approving procedures for filing and resolving objections to claims asserted against the Debtors in the chapter 11 cases, attached hereto as **Exhibit A** (the “Objection Procedures”). *Please review the **Objection Procedures to ensure your response to the Objection, if any, is filed and served timely and correctly.***

Resolving the Objection

Resolving Objections. Certain of the Reorganized Debtors’ advisors will be available to discuss and resolve consensually the Objection to your Claim without the need for filing a formal response or attending a hearing. However, under the Objection Procedures, you must timely file and serve a Response under the Objection Procedures on or before the Response Deadline (as defined herein) unless you receive a written extension of the time to file a Response from the Reorganized Debtors, or the Objection may be granted. Please contact Trudy Smith and Chris Ceresa at Kirkland & Ellis LLP, the Reorganized Debtors’ restructuring counsel, via (a) e-mail at trudy.smith@kirkland.com and chris.ceresa@kirkland.com, respectively, or (b) telephone at (646) 617-4745 and (212) 390-4056, respectively, within twenty-one (21) calendar days after the date of this notice or such other date as the Reorganized Debtors may agree in writing. Solely with respect to tax-related claims, please also contact Martin Eisenstein and Nathaniel Bessey at Brann & Isaacson LLP, the Reorganized Debtors’ tax counsel, via (a) e-mail at MEisenstein@brannlaw.com and NBessey@brannlaw.com, respectively, or (b) telephone at (207) 786-3566 and (207) 786-3566, respectively, within twenty-one (21) calendar days after the date of this notice or such other date as the Reorganized Debtors may agree in writing. Please have your proof(s) of claim and any related material available for any such discussions.

Parties Required to File a Response. If you are not able to resolve consensually the Objection filed with respect to your claim as set forth above, you must file a response (each, a “Response”) with the Court in accordance with the procedures described below.

Response Contents. Each Response must contain the following (at a minimum):

- a. a caption with the name of the Court, the name of the Reorganized Debtors, the case number, the title of the Objection to which the Response is directed, and, if applicable, the proof of claim number(s) related thereto from the Claims Register;
- b. a concise statement setting forth the reasons why the Court should not grant the Objection with respect to your claim, including the specific factual and legal bases upon which the claimant will rely in opposing the Objection;
- c. a copy of any other documentation or other evidence of the claim, to the extent not already included with the proof of claim, upon which the claimant will rely in opposing the Objection; *provided* that the claimant need not disclose confidential, proprietary, or otherwise protected information in the

Response; *provided, however*, that the claimant shall disclose to the Reorganized Debtors all information and provide copies of all documents that the claimant believes to be confidential, proprietary, or otherwise protected and upon which the claimant intends to rely in support of its claim, subject to appropriate confidentiality constraints; and

- d. the following contact information for the responding party:
 - (i) the name, address, telephone number, and email address of the responding claimant or the claimant's attorney or designated representative to whom the attorneys for the Reorganized Debtors should serve a reply to the Response, if any; or
 - (ii) the name, address, telephone number, and email address of the party with authority to reconcile, settle, or otherwise resolve the Objection on the claimant's behalf.

Notice and Service. Your Response must be filed with the Court and served so as to be *actually received* on or before **4:00 p.m. (prevailing Eastern Time) on September 23, 2021**, unless the Reorganized Debtors consent to an extension in writing (the "Response Deadline"). The Response must be filed with the Court and served timely, with a copy to the Court's chambers, on the Reorganized Debtors, (i) Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Stephen E. Hessler, P.C., Trudy Smith and Chris Ceresa; (ii) Kirkland & Ellis LLP, 300 North LaSalle Street, Chicago, Illinois 60654, Attn: Ross M. Kwasteniet, P.C., Brad Weiland, and John R. Luze; and (iii) Brann & Isaacson LLP, P.O. Box 3070, Lewiston, Maine 04243, Attn.: Martin Eisenstein and Nathaniel Bessey.

Failure to Respond. A Response that is not filed and served in accordance with the procedures set forth herein may not be considered at the Hearing before the Court. **Failure to both file and serve a Response timely as set forth herein may result in the Court granting the Objection without further notice or hearing.** Affected creditors will be served with a copy of the order once it has been entered.

Hearing on the Objection

Date, Time, and Location. A hearing (the "Hearing") on the Objection will be held on **Thursday, September 30, 2021, at 10:00 a.m., prevailing Eastern Time**, before the Honorable Robert D. Drain, United States Bankruptcy Judge for the Southern District of New York, in Courtroom 623 of the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601. The hearing may be adjourned to a subsequent date as provided in the case management order (the "Case Management Order") [Docket No. 392]. **You must attend the Hearing if you disagree with the Objection and have filed a Response that remains unresolved prior to the Hearing. You may seek to attend telephonically as provided in the Case Management Order.** If such matters cannot be resolved and a hearing is determined to be necessary, the Reorganized Debtors shall file with the Court and serve on the affected claimants a notice of the hearing to the extent the Reorganized Debtors did not file a notice of hearing previously.

Discovery. If either party to the Objection determines that discovery is necessary in advance of a hearing on an Objection, it will serve notice on the affected claimant and its counsel of record that the scheduled hearing will be treated as a status conference during which the parties will request that the Court issue a scheduling order to facilitate dismissal or resolution of the litigation. Such notice may be incorporated into the initial agenda letter for the hearing or may be provided in a separate notice. In accordance with Local Rule 9014-2, the first hearing on any contested Objection with respect a particular claim will not be an evidentiary hearing, and there is no need for any witnesses to appear at such hearing unless the Court orders otherwise.

Additional Information

Additional Information. Copies of these procedures, the Objection, or any other pleadings filed in these chapter 11 cases are available for free online at <http://www.kccllc.net/windstream>. Copies of these documents may also be obtained upon written request to the Reorganized Debtors' Claims and Noticing Agent at the following address: Windstream Finance, Corp., et al., c/o Kurtzman Carson Consultants LLC, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245. You may also obtain copies of any of the documents filed in the Reorganized Debtors' chapter 11 cases for a fee via PACER at <http://www.nysb.uscourts.gov>. **Please do not contact the Court to discuss the merits of any claim or any Objection filed with respect thereto.**

Reservation of Rights

NOTHING IN ANY NOTICE SHALL BE DEEMED TO CONSTITUTE A WAIVER OF ANY RIGHTS OF THE REORGANIZED DEBTORS, THE DEBTORS, OR ANY OTHER PARTY IN INTEREST TO DISPUTE ANY CLAIMS, TO ASSERT COUNTERCLAIMS, RIGHTS OF OFFSET OR RECOUPMENT, OR DEFENSES, TO OBJECT TO ANY CLAIMS ON ANY GROUNDS NOT PREVIOUSLY RAISED IN AN OBJECTION (UNLESS THE COURT HAS ALLOWED THE CLAIM OR ORDERED OTHERWISE), OR TO SEEK TO ESTIMATE ANY CLAIM AT A LATER DATE. AFFECTED PARTIES WILL BE PROVIDED APPROPRIATE NOTICE THEREOF AT SUCH TIME.

[Remainder of page intentionally left blank]

Dated: August 31, 2021
New York, New York

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

Stephen E. Hessler, P.C.

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

601 Lexington Avenue

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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*)

John R. Luze (admitted *pro hac vice*)

KIRKLAND & ELLIS LLP

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300 North LaSalle Street

Chicago, Illinois 60654

Telephone: (312) 862-2000

Facsimile: (312) 862-2200

-and-

Solely as to the Tax Claims (as defined in the Objection)

Martin Eisenstein (admission *pro hac vice* pending)

Nathaniel Bessey (admission *pro hac vice* pending)

BRANN & ISAACSON LLP

P.O. Box 3070

Lewiston, Maine 04243

Telephone: (207) 786-3566

Facsimile: (207) 783-9325

Counsel to the Reorganized Debtors

Schedule 1 to the Notice

The basis for the objection to each claim listed on this schedule may be found on pages 5-7 of the Objection.

Windstream Finance, Corp. 19-22397
Twentieth Omnibus Claims Objection
Schedule 1 - No Liability Claims

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
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[Customized Claim information included herein]

EXHIBIT B

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

In re:	)	Chapter 11
)	
WINDSTREAM FINANCE, CORP., <i>et al.</i> , ¹	)	Case No. 19-22397 (RDD)
)	
Reorganized Debtors.	)	(Formerly Jointly Administered under Lead Case: Windstream Holdings, Inc., Case No. 19-22312)

**NOTICE OF REORGANIZED DEBTORS' OBJECTION TO YOUR SUBSTANTIVELY
DUPLICATE CLAIM(S) AND DEADLINE TO FILE A RESPONSE WITH THE COURT**

PLEASE TAKE NOTICE that Windstream Finance, Corp. and its affiliates (before the effective date of their chapter 11 plan,² collectively, the “Debtors” and after the effective date of their chapter 11 plan, collectively, the “Reorganized Debtors”) are objecting to your claim(s) pursuant to the attached objection (the “Objection”).³

PLEASE TAKE NOTICE THAT YOUR CLAIM(S) ON THE SCHEDULE ATTACHED TO THIS NOTICE MAY BE DISALLOWED, EXPUNGED, OR OTHERWISE AFFECTED AS A RESULT OF THE OBJECTION. THEREFORE, PLEASE READ THIS NOTICE AND THE ACCOMPANYING OBJECTION VERY CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

Important Information Regarding the Objection

Grounds for the Objection. Pursuant to the Objection, the Reorganized Debtors are seeking to disallow and expunge your claim(s) listed in the table attached hereto as **Schedule 1** (such claim(s), the “Claim”) to this notice on grounds that you filed the proof of claim on account of a liability for which another proof of claim has been filed. In addition, the complete list of

¹ The last four digits of the Reorganized Debtor Windstream Finance, Corp.’s tax identification number are 5713. Due to the large number of Reorganized Debtors in these chapter 11 cases, for which joint administration was granted, a complete list of the reorganized debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Reorganized Debtors’ service address for purposes of these chapter 11 cases is 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.

² The Debtors emerged from chapter 11 on September 21, 2020, as set forth in the *Notice of (I) Entry of Confirmation Order, (II) Occurrence of Effective Date, and (III) Related Bar Dates* [Docket No. 2527].

³ All capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in either the Objection Procedures (as defined herein) or Objection, each as applicable.

Substantively Duplicate Claims subject to the Objection may also be found on Schedule 2 attached to the Order, which is included in Exhibit B to this notice.

Objection Procedures. On October 10, 2019, the United States Bankruptcy Court for the Southern District of New York (the “Court”) entered an order [Docket No. 1141] approving procedures for filing and resolving objections to claims asserted against the Debtors in the chapter 11 cases, attached hereto as Exhibit A (the “Objection Procedures”). *Please review the Objection Procedures to ensure your response to the Objection, if any, is filed and served timely and correctly.*

Resolving the Objection

Resolving Objections. Certain of the Reorganized Debtors’ advisors will be available to discuss and resolve consensually the Objection to your Claim without the need for filing a formal response or attending a hearing. However, under the Objection Procedures, you must timely file and serve a Response under the Objection Procedures on or before the Response Deadline (as defined herein) unless you receive a written extension of the time to file a Response from the Reorganized Debtors, or the Objection may be granted. Please contact Trudy Smith and Chris Ceresa at Kirkland & Ellis LLP, the Reorganized Debtors’ restructuring counsel, via (a) email at trudy.smith@kirkland.com and chris.ceresa@kirkland.com, respectively, or (b) telephone at (646) 617-4745 and (212) 390-4056, respectively, within twenty-one (21) calendar days after the date of this notice or such other date as the Reorganized Debtors may agree in writing. Solely with respect to tax-related claims, please also contact Martin Eisenstein and Nathaniel Bessey at Brann & Isaacson LLP, the Reorganized Debtors’ tax counsel, via (a) e-mail at MEisenstein@brannlaw.com and NBessey@brannlaw.com, respectively, or (b) telephone at (207) 786-3566 and (207) 786-3566, respectively, within twenty-one (21) calendar days after the date of this notice or such other date as the Reorganized Debtors may agree in writing. Please have your proof(s) of claim and any related material available for any such discussions.

Parties Required to File a Response. If you are not able to resolve consensually the Objection filed with respect to your claim as set forth above, you must file a response (each, a “Response”) with the Court in accordance with the procedures described below.

Response Contents. Each Response must contain the following (at a minimum):

- a. a caption with the name of the Court, the name of the Reorganized Debtors, the case number, the title of the Objection to which the Response is directed, and, if applicable, the proof of Claim number(s) related thereto from the Claims Register;
- b. a concise statement setting forth the reasons why the Court should not grant the Objection with respect to your claim, including the specific factual and legal bases upon which the claimant will rely in opposing the Objection;
- c. a copy of any other documentation or other evidence of the Claim, to the extent not already included with the proof of Claim, upon which the claimant will rely in opposing the Objection; *provided* that the claimant need not disclose confidential, proprietary, or otherwise protected

information in the Response; *provided, however*, that the claimant shall disclose to the Reorganized Debtors all information and provide copies of all documents that the claimant believes to be confidential, proprietary, or otherwise protected and upon which the claimant intends to rely in support of its claim, subject to appropriate confidentiality constraints; and

- d. the following contact information for the responding party:
- (i) the name, address, telephone number, and email address of the responding claimant or the claimant's attorney or designated representative to whom the attorneys for the Reorganized Debtors should serve a reply to the Response, if any; or
 - (ii) the name, address, telephone number, and email address of the party with authority to reconcile, settle, or otherwise resolve the Objection on the claimant's behalf.

Notice and Service. Your Response must be filed with the Court and served so as to be *actually received* on or before **4:00 p.m. (prevailing Eastern Time) on September 23, 2021**, unless the Reorganized Debtors consent to an extension in writing (the "Response Deadline"). The Response must be filed with the Court and served timely, with a copy to the Court's chambers, to the Reorganized Debtors, (i) Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Stephen E. Hessler, P.C., Trudy Smith and Chris Ceresa; (ii) Kirkland & Ellis LLP, 300 North LaSalle Street, Chicago, Illinois 60654, Attn: Ross M. Kwasteniet, P.C., Brad Weiland, and John R. Luze; and (iii) Brann & Isaacson LLP, P.O. Box 3070, Lewiston, Maine 04243, Attn.: Martin Eisenstein and Nathaniel Bessey.

Failure to Respond. A Response that is not filed and served in accordance with the procedures set forth herein may not be considered at the Hearing before the Court. **Failure to both file and serve a Response timely as set forth herein may result in the Court granting the Objection without further notice or hearing.** Affected creditors will be served with a copy of the order once it has been entered.

Hearing on the Objection

Date, Time, and Location. A hearing (the "Hearing") on the Objection will be held on **Thursday, September 30, 2021, at 10:00 a.m., prevailing Eastern Time**, before the Honorable Robert D. Drain, United States Bankruptcy Judge for the Southern District of New York, in Courtroom 623 of the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601. The hearing may be adjourned to a subsequent date as provided in the case management order (the "Case Management Order") [Docket No. 392]. **You must attend the Hearing if you disagree with the Objection and have filed a Response that remains unresolved prior to the Hearing. You may seek to attend telephonically as provided in the Case Management Order.** If such matters cannot be resolved and a hearing is determined to be necessary, the Reorganized Debtors shall file with the Court and serve on the affected claimants a notice of the hearing to the extent the Reorganized Debtors did not file a notice of hearing previously.

Discovery. If either party to the Objection determines that discovery is necessary in advance of a hearing on an Objection, it will serve notice on the affected claimant and its counsel of record that the scheduled hearing will be treated as a status conference during which the parties will request that the Court issue a scheduling order to facilitate dismissal or resolution of the litigation. Such notice may be incorporated into the initial agenda letter for the hearing or may be provided in a separate notice. In accordance with Local Rule 9014-2, the first hearing on any contested Objection with respect a particular claim will not be an evidentiary hearing, and there is no need for any witnesses to appear at such hearing unless the Court orders otherwise.

Additional Information

Additional Information. Copies of these procedures, the Objection, or any other pleadings filed in these chapter 11 cases are available for free online at <http://www.kccllc.net/windstream>. Copies of these documents may also be obtained upon written request to the Reorganized Debtors' Claims and Noticing Agent at the following address: Windstream Finance, Corp., et al., c/o Kurtzman Carson Consultants LLC, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245. You may also obtain copies of any of the documents filed in the Reorganized Debtors' chapter 11 cases for a fee via PACER at <http://www.nysb.uscourts.gov>. **Please do not contact the Court to discuss the merits of any claim or any Objection filed with respect thereto.**

Reservation of Rights

NOTHING IN ANY NOTICE SHALL BE DEEMED TO CONSTITUTE A WAIVER OF ANY RIGHTS OF THE REORGANIZED DEBTORS, THE DEBTORS, OR ANY OTHER PARTY IN INTEREST TO DISPUTE ANY CLAIMS, TO ASSERT COUNTERCLAIMS, RIGHTS OF OFFSET OR RECOUPMENT, OR DEFENSES, TO OBJECT TO ANY CLAIMS ON ANY GROUNDS NOT PREVIOUSLY RAISED IN AN OBJECTION (UNLESS THE COURT HAS ALLOWED THE CLAIM OR ORDERED OTHERWISE), OR TO SEEK TO ESTIMATE ANY CLAIM AT A LATER DATE. AFFECTED PARTIES WILL BE PROVIDED APPROPRIATE NOTICE THEREOF AT SUCH TIME.

[Remainder of page intentionally left blank]

Dated: August 31, 2021
New York, New York

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

Stephen E. Hessler, P.C.

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

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New York, New York 10022

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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*)

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KIRKLAND & ELLIS LLP

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300 North LaSalle Street

Chicago, Illinois 60654

Telephone: (312) 862-2000

Facsimile: (312) 862-2200

-and-

Solely as to the Tax Claims (as defined in the Objection)

Martin Eisenstein (admission *pro hac vice* pending)

Nathaniel Bessey (admission *pro hac vice* pending)

BRANN & ISAACSON LLP

P.O. Box 3070

Lewiston, Maine 04243

Telephone: (207) 786-3566

Facsimile: (207) 783-9325

Counsel to the Reorganized Debtors

Schedule 1 to the Notice

The basis for the objection to each claim listed on this schedule may be found on pages 7-8 of the Objection.

Windstream Finance, Corp. 19-22397
Twentieth Omnibus Claims Objection
Schedule 2 - Substantively Duplicate Claim

<u>CLAIMS TO BE DISALLOWED</u>					<u>REMAINING CLAIMS</u>				
NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
<i>[Customized Claim information included herein]</i>									

EXHIBIT C

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

In re:	)	Chapter 11
)	
WINDSTREAM FINANCE, CORP., <i>et al.</i> , ¹	)	Case No. 19-22397 (RDD)
)	
Reorganized Debtors.	)	(Formerly Jointly Administered under Lead Case: Windstream Holdings, Inc., Case No. 19-22312)

**NOTICE OF REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) TO BE
MODIFIED AND DEADLINE TO FILE A RESPONSE WITH THE COURT**

PLEASE TAKE NOTICE that Windstream Finance, Corp. and its affiliates (before the effective date of their chapter 11 plan,² collectively, the “Debtors” and, after the effective date of their chapter 11 plan, collectively, the “Reorganized Debtors”) are objecting to your claim(s) pursuant to the attached objection (the “Objection”).³

PLEASE TAKE NOTICE THAT YOUR CLAIM(S) ON THE SCHEDULE ATTACHED TO THIS NOTICE MAY BE DISALLOWED, EXPUNGED, OR OTHERWISE AFFECTED AS A RESULT OF THE OBJECTION. THEREFORE, PLEASE READ THIS NOTICE AND THE ACCOMPANYING OBJECTION VERY CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

Important Information Regarding the Objection

Grounds for the Objection. Pursuant to the Objection, the Reorganized Debtors are seeking to modify your claim(s) listed in the table attached as **Schedule 1** (such claim(s), the “Claim”) to this notice on grounds that your Claim should be modified with respect to the amount and/or priority based on the information provided therein and a review and the Debtors’ books and

¹ The last four digits of the Reorganized Debtor Windstream Finance, Corp.’s tax identification number are 5713. Due to the large number of Reorganized Debtors in these chapter 11 cases, for which joint administration was granted, a complete list of the reorganized debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Reorganized Debtors’ service address for purposes of these chapter 11 cases is 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.

² The Debtors emerged from chapter 11 on September 21, 2020, as set forth in the *Notice of (I) Entry of Confirmation Order, (II) Occurrence of Effective Date, and (III) Related Bar Dates* [Docket No. 2527].

³ All capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in either the Objection Procedures (as defined herein) or Objection, each as applicable.

records. In addition, the Claims to be Modified subject to the Objection may also be found on Schedules 3 and 4 attached to the Order, which are included in Exhibit B to this notice.

Objection Procedures. On October 10, 2019, the United States Bankruptcy Court for the Southern District of New York (the “Court”) entered an order [Docket No. 1141] approving procedures for filing and resolving objections to claims asserted against the Debtors in the chapter 11 cases, attached hereto as Exhibit A (the “Objection Procedures”). *Please review the Objection Procedures to ensure your response to the Objection, if any, is filed and served timely and correctly.*

Resolving the Objection

Resolving Objections. Certain of the Reorganized Debtors’ advisors will be available to discuss and resolve consensually the Objection to your Claim without the need for filing a formal response or attending a hearing. However, under the Objection Procedures, you must timely file and serve a Response under the Objection Procedures on or before the Response Deadline (defined herein) unless you receive a written extension of the time to file a Response from the Reorganized Debtors, or the Objection may be granted. Please contact Trudy Smith and Chris Ceresa at Kirkland & Ellis LLP, the Reorganized Debtors’ restructuring counsel, via (a) email at trudy.smith@kirkland.com and chris.ceresa@kirkland.com, respectively, or (b) telephone at (646) 617-4745 and (212) 390-4056, respectively, within twenty-one (21) calendar days after the date of this notice or such other date as the Reorganized Debtors may agree in writing. Solely with respect to tax-related claims, please also contact Martin Eisenstein and Nathaniel Bessey at Brann & Isaacson LLP, the Reorganized Debtors’ tax counsel, via (a) e-mail at MEisenstein@brannlaw.com and NBessey@brannlaw.com, respectively, or (b) telephone at (207) 786-3566 and (207) 786-3566, respectively, within twenty-one (21) calendar days after the date of this notice or such other date as the Reorganized Debtors may agree in writing. Please have your proof(s) of claim and any related material available for any such discussions.

Parties Required to File a Response. If you are not able to resolve consensually the Objection filed with respect to your claim as set forth above, you must file a response (each, a “Response”) with the Court in accordance with the procedures described below.

Response Contents. Each Response must contain the following (at a minimum):

- a. a caption with the name of the Court, the name of the Reorganized Debtors, the case number, the title of the Objection to which the Response is directed, and, if applicable, the proof of Claim number related thereto from the Claims Register;
- b. a concise statement setting forth the reasons why the Court should not grant the Objection with respect to your Claim, including the specific factual and legal bases upon which the claimant will rely in opposing the Objection;
- c. a copy of any other documentation or other evidence of the Claim, to the extent not already included with the proof of Claim, upon which the claimant will rely in opposing the Objection; *provided* that the claimant need not disclose confidential, proprietary, or otherwise protected

information in the Response; *provided, however*, that the claimant shall disclose to the Reorganized Debtors all information and provide copies of all documents that the claimant believes to be confidential, proprietary, or otherwise protected and upon which the claimant intends to rely in support of its claim, subject to appropriate confidentiality constraints; and

- d. the following contact information for the responding party:
- (i) the name, address, telephone number, and email address of the responding claimant or the claimant's attorney or designated representative to whom the attorneys for the Reorganized Debtors should serve a reply to the Response, if any; or
 - (ii) the name, address, telephone number, and email address of the party with authority to reconcile, settle, or otherwise resolve the Objection on the claimant's behalf.

Notice and Service. Your Response must be filed with the Court and served so as to be *actually received* on or before **4:00 p.m. (prevailing Eastern Time) on September 23, 2021**, unless the Reorganized Debtors consent to an extension in writing (the "Response Deadline"). The Response must be filed with the Court and served timely, with a copy to the Court's chambers to the Reorganized Debtors, (i) Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Stephen E. Hessler, P.C., Trudy Smith and Chris Ceresa; (ii) Kirkland & Ellis LLP, 300 North LaSalle Street, Chicago, Illinois 60654, Attn: Ross M. Kwasteniet, P.C., Brad Weiland, and John R. Luze; and (iii) Brann & Isaacson LLP, P.O. Box 3070, Lewiston, Maine 04243, Attn.: Martin Eisenstein and Nathaniel Bessey.

Failure to Respond. A Response that is not filed and served in accordance with the procedures set forth herein may not be considered at the Hearing before the Court. **Failure to both file and serve a Response timely as set forth herein may result in the Court granting the Objection without further notice or hearing.** Affected creditors will be served with a copy of the order once it has been entered.

Hearing on the Objection

Date, Time, and Location. A hearing (the "Hearing") on the Objection will be held on **Thursday, September 30, 2021, at 10:00 a.m., prevailing Eastern Time**, before the Honorable Robert D. Drain, United States Bankruptcy Judge for the Southern District of New York, in Courtroom 623 of the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601. The hearing may be adjourned to a subsequent date as provided in the case management order (the "Case Management Order") [Docket No. 392]. **You must attend the Hearing if you disagree with the Objection and have filed a Response that remains unresolved prior to the Hearing. You may seek to attend telephonically as provided in the Case Management Order.** If such matters cannot be resolved and a hearing is determined to be necessary, the Reorganized Debtors shall file with the Court and serve on the affected claimants a notice of the hearing to the extent the Reorganized Debtors did not file a notice of hearing previously.

Discovery. If either party to the Objection determines that discovery is necessary in advance of a hearing on an Objection, it will serve notice on the affected claimant and its counsel of record that the scheduled hearing will be treated as a status conference during which the parties will request that the Court issue a scheduling order to facilitate dismissal or resolution of the litigation. Such notice may be incorporated into the initial agenda letter for the hearing or may be provided in a separate notice. In accordance with Local Rule 9014-2, the first hearing on any contested Objection with respect a particular claim will not be an evidentiary hearing, and there is no need for any witnesses to appear at such hearing unless the Court orders otherwise.

Additional Information

Additional Information. Copies of these procedures, the Objection, or any other pleadings filed in these chapter 11 cases are available for free online at <http://www.kccllc.net/windstream>. Copies of these documents may also be obtained upon written request to the Reorganized Debtors' Claims and Noticing Agent at the following address: Windstream Finance, Corp., et al., c/o Kurtzman Carson Consultants LLC, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245. You may also obtain copies of any of the documents filed in the Reorganized Debtors' chapter 11 cases for a fee via PACER at <http://www.nysb.uscourts.gov>. **Please do not contact the Court to discuss the merits of any claim or any Objection filed with respect thereto.**

Reservation of Rights

NOTHING IN ANY NOTICE SHALL BE DEEMED TO CONSTITUTE A WAIVER OF ANY RIGHTS OF THE REORGANIZED DEBTORS, THE DEBTORS, OR ANY OTHER PARTY IN INTEREST TO DISPUTE ANY CLAIMS, TO ASSERT COUNTERCLAIMS, RIGHTS OF OFFSET OR RECOUPMENT, OR DEFENSES, TO OBJECT TO ANY CLAIMS ON ANY GROUNDS NOT PREVIOUSLY RAISED IN AN OBJECTION (UNLESS THE COURT HAS ALLOWED THE CLAIM OR ORDERED OTHERWISE), OR TO SEEK TO ESTIMATE ANY CLAIM AT A LATER DATE. AFFECTED PARTIES WILL BE PROVIDED APPROPRIATE NOTICE THEREOF AT SUCH TIME.

[Remainder of page intentionally left blank]

Dated: August 31, 2021
New York, New York

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

Stephen E. Hessler, P.C.

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

601 Lexington Avenue

New York, New York 10022

Telephone: (212) 446-4800

Facsimile: (212) 446-4900

- and -

James H.M. Sprayregen, P.C.

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

Brad Weiland (admitted *pro hac vice*)

John R. Luze (admitted *pro hac vice*)

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

300 North LaSalle Street

Chicago, Illinois 60654

Telephone: (312) 862-2000

Facsimile: (312) 862-2200

-and-

Solely as to the Tax Claims (as defined in the Objection)

Martin Eisenstein (admission *pro hac vice* pending)

Nathaniel Bessey (admission *pro hac vice* pending)

BRANN & ISAACSON LLP

P.O. Box 3070

Lewiston, Maine 04243

Telephone: (207) 786-3566

Facsimile: (207) 783-9325

Counsel to the Reorganized Debtors

Schedule 1 to the Notice

The basis for the objection to each claim listed on this schedule may be found on pages 8-10 of the Objection.

Windstream Finance, Corp. 19-22397
Twentieth Omnibus Claims Objection
Schedule 3 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
<i>[Customized Claim information included herein]</i>							

EXHIBIT D

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

In re:	)	Chapter 11
)	
WINDSTREAM FINANCE, CORP., <i>et al.</i> , ¹	)	Case No. 19-22397 (RDD)
)	
Reorganized Debtors.	)	(Formerly Jointly Administered under Lead Case: Windstream Holdings, Inc., Case No. 19-22312)

**NOTICE OF REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) TO BE
MODIFIED AND DEADLINE TO FILE A RESPONSE WITH THE COURT**

PLEASE TAKE NOTICE that Windstream Finance, Corp. and its affiliates (before the effective date of their chapter 11 plan,² collectively, the “Debtors” and, after the effective date of their chapter 11 plan, collectively, the “Reorganized Debtors”) are objecting to your claim(s) pursuant to the attached objection (the “Objection”).³

PLEASE TAKE NOTICE THAT YOUR CLAIM(S) ON THE SCHEDULE ATTACHED TO THIS NOTICE MAY BE DISALLOWED, EXPUNGED, OR OTHERWISE AFFECTED AS A RESULT OF THE OBJECTION. THEREFORE, PLEASE READ THIS NOTICE AND THE ACCOMPANYING OBJECTION VERY CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

Important Information Regarding the Objection

Grounds for the Objection. Pursuant to the Objection, the Reorganized Debtors are seeking to modify your claim(s) listed in the table attached as **Schedule 1** (such claim(s), the “Claim”) to this notice on grounds that your Claim should be modified with respect to the amount and/or priority based on the information provided therein and a review and the Debtors’ books and

¹ The last four digits of the Reorganized Debtor Windstream Finance, Corp.’s tax identification number are 5713. Due to the large number of Reorganized Debtors in these chapter 11 cases, for which joint administration was granted, a complete list of the reorganized debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <http://www.kccllc.net/windstream>. The location of the Reorganized Debtors’ service address for purposes of these chapter 11 cases is 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.

² The Debtors emerged from chapter 11 on September 21, 2020, as set forth in the *Notice of (I) Entry of Confirmation Order, (II) Occurrence of Effective Date, and (III) Related Bar Dates* [Docket No. 2527].

³ All capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in either the Objection Procedures (as defined herein) or Objection, each as applicable.

records. In addition, the Claims to be Modified subject to the Objection may also be found on Schedules 3 and 4 attached to the Order, which are included in Exhibit B to this notice.

Objection Procedures. On October 10, 2019, the United States Bankruptcy Court for the Southern District of New York (the “Court”) entered an order [Docket No. 1141] approving procedures for filing and resolving objections to claims asserted against the Debtors in the chapter 11 cases, attached hereto as Exhibit A (the “Objection Procedures”). *Please review the Objection Procedures to ensure your response to the Objection, if any, is filed and served timely and correctly.*

Resolving the Objection

Resolving Objections. Certain of the Reorganized Debtors’ advisors will be available to discuss and resolve consensually the Objection to your Claim without the need for filing a formal response or attending a hearing. However, under the Objection Procedures, you must timely file and serve a Response under the Objection Procedures on or before the Response Deadline (defined herein) unless you receive a written extension of the time to file a Response from the Reorganized Debtors, or the Objection may be granted. Please contact Trudy Smith and Chris Ceresa at Kirkland & Ellis LLP, the Reorganized Debtors’ restructuring counsel, via (a) email at trudy.smith@kirkland.com and chris.ceresa@kirkland.com, respectively, or (b) telephone at (646) 617-4745 and (212) 390-4056, respectively, within twenty-one (21) calendar days after the date of this notice or such other date as the Reorganized Debtors may agree in writing. Solely with respect to tax-related claims, please also contact Martin Eisenstein and Nathaniel Bessey at Brann & Isaacson LLP, the Reorganized Debtors’ tax counsel, via (a) e-mail at MEisenstein@brannlaw.com and NBessey@brannlaw.com, respectively, or (b) telephone at (207) 786-3566 and (207) 786-3566, respectively, within twenty-one (21) calendar days after the date of this notice or such other date as the Reorganized Debtors may agree in writing. Please have your proof(s) of claim and any related material available for any such discussions.

Parties Required to File a Response. If you are not able to resolve consensually the Objection filed with respect to your claim as set forth above, you must file a response (each, a “Response”) with the Court in accordance with the procedures described below.

Response Contents. Each Response must contain the following (at a minimum):

- a. a caption with the name of the Court, the name of the Reorganized Debtors, the case number, the title of the Objection to which the Response is directed, and, if applicable, the proof of Claim number related thereto from the Claims Register;
- b. a concise statement setting forth the reasons why the Court should not grant the Objection with respect to your Claim, including the specific factual and legal bases upon which the claimant will rely in opposing the Objection;
- c. a copy of any other documentation or other evidence of the Claim, to the extent not already included with the proof of Claim, upon which the claimant will rely in opposing the Objection; *provided* that the claimant need not disclose confidential, proprietary, or otherwise protected

information in the Response; *provided, however*, that the claimant shall disclose to the Reorganized Debtors all information and provide copies of all documents that the claimant believes to be confidential, proprietary, or otherwise protected and upon which the claimant intends to rely in support of its claim, subject to appropriate confidentiality constraints; and

- d. the following contact information for the responding party:
- (i) the name, address, telephone number, and email address of the responding claimant or the claimant's attorney or designated representative to whom the attorneys for the Reorganized Debtors should serve a reply to the Response, if any; or
 - (ii) the name, address, telephone number, and email address of the party with authority to reconcile, settle, or otherwise resolve the Objection on the claimant's behalf.

Notice and Service. Your Response must be filed with the Court and served so as to be *actually received* on or before **4:00 p.m. (prevailing Eastern Time) on September 23, 2021**, unless the Reorganized Debtors consent to an extension in writing (the "Response Deadline"). The Response must be filed with the Court and served timely, with a copy to the Court's chambers to the Reorganized Debtors, (i) Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Stephen E. Hessler, P.C., Trudy Smith and Chris Ceresa; (ii) Kirkland & Ellis LLP, 300 North LaSalle Street, Chicago, Illinois 60654, Attn: Ross M. Kwasteniet, P.C., Brad Weiland, and John R. Luze; and (iii) Brann & Isaacson LLP, P.O. Box 3070, Lewiston, Maine 04243, Attn.: Martin Eisenstein and Nathaniel Bessey.

Failure to Respond. A Response that is not filed and served in accordance with the procedures set forth herein may not be considered at the Hearing before the Court. **Failure to both file and serve a Response timely as set forth herein may result in the Court granting the Objection without further notice or hearing.** Affected creditors will be served with a copy of the order once it has been entered.

Hearing on the Objection

Date, Time, and Location. A hearing (the "Hearing") on the Objection will be held on **Thursday, September 30, 2021, at 10:00 a.m., prevailing Eastern Time**, before the Honorable Robert D. Drain, United States Bankruptcy Judge for the Southern District of New York, in Courtroom 623 of the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601. The hearing may be adjourned to a subsequent date as provided in the case management order (the "Case Management Order") [Docket No. 392]. **You must attend the Hearing if you disagree with the Objection and have filed a Response that remains unresolved prior to the Hearing. You may seek to attend telephonically as provided in the Case Management Order.** If such matters cannot be resolved and a hearing is determined to be necessary, the Reorganized Debtors shall file with the Court and serve on the affected claimants a notice of the hearing to the extent the Reorganized Debtors did not file a notice of hearing previously.

Discovery. If either party to the Objection determines that discovery is necessary in advance of a hearing on an Objection, it will serve notice on the affected claimant and its counsel of record that the scheduled hearing will be treated as a status conference during which the parties will request that the Court issue a scheduling order to facilitate dismissal or resolution of the litigation. Such notice may be incorporated into the initial agenda letter for the hearing or may be provided in a separate notice. In accordance with Local Rule 9014-2, the first hearing on any contested Objection with respect a particular claim will not be an evidentiary hearing, and there is no need for any witnesses to appear at such hearing unless the Court orders otherwise.

Additional Information

Additional Information. Copies of these procedures, the Objection, or any other pleadings filed in these chapter 11 cases are available for free online at <http://www.kccllc.net/windstream>. Copies of these documents may also be obtained upon written request to the Reorganized Debtors' Claims and Noticing Agent at the following address: Windstream Finance, Corp., et al., c/o Kurtzman Carson Consultants LLC, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245. You may also obtain copies of any of the documents filed in the Reorganized Debtors' chapter 11 cases for a fee via PACER at <http://www.nysb.uscourts.gov>. **Please do not contact the Court to discuss the merits of any claim or any Objection filed with respect thereto.**

Reservation of Rights

NOTHING IN ANY NOTICE SHALL BE DEEMED TO CONSTITUTE A WAIVER OF ANY RIGHTS OF THE REORGANIZED DEBTORS, THE DEBTORS, OR ANY OTHER PARTY IN INTEREST TO DISPUTE ANY CLAIMS, TO ASSERT COUNTERCLAIMS, RIGHTS OF OFFSET OR RECOUPMENT, OR DEFENSES, TO OBJECT TO ANY CLAIMS ON ANY GROUNDS NOT PREVIOUSLY RAISED IN AN OBJECTION (UNLESS THE COURT HAS ALLOWED THE CLAIM OR ORDERED OTHERWISE), OR TO SEEK TO ESTIMATE ANY CLAIM AT A LATER DATE. AFFECTED PARTIES WILL BE PROVIDED APPROPRIATE NOTICE THEREOF AT SUCH TIME.

[Remainder of page intentionally left blank]

Dated: August 31, 2021
New York, New York

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

Stephen E. Hessler, P.C.

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

601 Lexington Avenue

New York, New York 10022

Telephone: (212) 446-4800

Facsimile: (212) 446-4900

- and -

James H.M. Sprayregen, P.C.

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

Brad Weiland (admitted *pro hac vice*)

John R. Luze (admitted *pro hac vice*)

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

300 North LaSalle Street

Chicago, Illinois 60654

Telephone: (312) 862-2000

Facsimile: (312) 862-2200

-and-

Solely as to the Tax Claims (as defined in the Objection)

Martin Eisenstein (admission *pro hac vice* pending)

Nathaniel Bessey (admission *pro hac vice* pending)

BRANN & ISAACSON LLP

P.O. Box 3070

Lewiston, Maine 04243

Telephone: (207) 786-3566

Facsimile: (207) 783-9325

Counsel to the Reorganized Debtors

Schedule 1 to the Notice

The basis for the objection each objection to each claim listed on this schedule may be found on pages 8-20 of the Objection.

Windstream Finance, Corp. 19-22397
Twentieth Omnibus Claims Objection
Schedule 4 - Claim to be Modified - Amount, Reclassify

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
<i>[Customized Claim information included herein]</i>							

EXHIBIT E

EXHIBIT F

Exhibit F

Affected Parties (No Liability Claims)

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
CMN-RUS, Inc.	Andrew J. Nazar, Esq.	Polsinelli PC	900 West 48th Place, Suite 900	Kansas City	MO	64112
CMN-RUS, Inc.	Anita Larson	8837 Bond Street		Overland Park	KS	66214
CMN-RUS, Inc.	Jeremy R. Johnson	Polsinelli PC	600 Third Avenue, 42nd Floor	New York	NY	10016
Commonwealth of Pennsylvania Department of Revenue Bureau of Compliance		PO Box 280948		Harrisburg	PA	17128-0946
James A. Lurz	Hassakis and Hassakis, P.C.	206 South Ninth Street, Suite 201		Mount Vernon	IL	62864
Johnny R. Wilkerson	Hassakis and Hassakis, P.C.	206 South Ninth Street, Suite 201		Mount Vernon	IL	62864
Pennsylvania Department of Revenue	Bankruptcy Division	PO Box 280946		Harrisburg	PA	17128-0946
Pennsylvania Department of Revenue	PA Department of Revenue	Tamika Washington	4th and Walnut Street	Harrisburg	PA	17128

EXHIBIT G

Exhibit G

Affected Parties (Substantively Duplicative Claims)

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	City	State	Zip
James A. Lurz	Hassakis and Hassakis, P.C.	206 South Ninth Street, Suite 201	Mount Vernon	IL	62864
Johnny R. Wilkerson	Hassakis and Hassakis, P.C.	206 South Ninth Street, Suite 201	Mount Vernon	IL	62864

EXHIBIT H

Exhibit H

Affected Parties (Claims to be Modified - Amount)

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
Pennsylvania Department of Revenue	Bankruptcy Division	PO Box 280946		Harrisburg	PA	17128-0946
Pennsylvania Department of Revenue	PA Department of Revenue	Tamika Washington	4th and Walnut Street	Harrisburg	PA	17128

EXHIBIT I

Exhibit I

Affected Party (Claim to be Modified - Amount, Reclassify)

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
City of Lincoln, Nebraska	City of Lincoln City Attorney	Steven Huggenberger	555 S. 10th St.	Lincoln	NE	68508-3997

EXHIBIT J

Exhibit J

Affected Parties (Satisfied Claims)

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
CINERGY METRONET INC	ATTN LAURA BRUCE	PO BOX 630546		CINCINNATI	OH	45263-0546
CINERGY METRONET INC		3701 COMMUNICATIONS WAY		EVANSVILLE	IN	47715
Pennsylvania Department of Revenue	Bankruptcy Division	PO Box 280946		Harrisburg	PA	17128-0946
Pennsylvania Department of Revenue	PA Department of Revenue	Tamika Washington	4th and Walnut Street	Harrisburg	PA	17128

EXHIBIT K

Exhibit K
Master Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Counsel for Viavi Solutions	A.Y. Strauss LLC	Heike M. Vogel and Eric H. Horn	ehorn@aystrauss.com; hvogel@aystrauss.com
Counsel for HAM Communications, Inc.	Alston & Bird LLP	Gerard S. Catalanello	gerard.catalanello@alston.com
Counsel for Accedian Networks Inc., Fox Net, LLC, Fox Cable Network Services, LLC and Fox News Network, L.L.C.	Alston & Bird LLP	John W. Weiss and William Hao	john.weiss@alston.com; william.hao@alston.com
Counsel for Fox Net, LLC, Fox Cable Network Services, LLC and Fox News Network, L.L.C.	Alston & Bird LLP	Leib M. Lerner	leib.lerner@alston.com
Arkansas Attorney General	Arkansas Attorney General	Attn Bankruptcy Department	oag@ArkansasAG.gov
Counsel for AT&T Corp. and certain of its affiliates and subsidiaries	Arnold & Porter Kaye Scholer LLP	Brian J. Lohan and Ginger Clements	brian.lohan@arnoldporter.com; ginger.clements@arnoldporter.com
Counsel for Cortland Capital Market Services LLC	Arnold & Porter Kaye Scholer LLP	Michael D. Messersmith	michael.messersmith@arnoldporter.com
Counsel for Cortland Capital Market Services LLC	Arnold & Porter Kaye Scholer LLP	Molly McGrath	Molly.McGrath@arnoldporter.com
Counsel for AT&T Corp. and certain of its affiliates and subsidiaries	Arnold & Porter Kaye Scholer LLP	Peta Gordon	peta.gordon@arnoldporter.com
Counsel for Cortland Capital Market Services LLC	Arnold & Porter Kaye Scholer LLP	Rosa J. Evergreen	rosa.evergreen@arnoldporter.com
Counsel for AT&T Corp. and certain of its affiliates and subsidiaries and Official Committee of Unsecured Creditors	AT&T Services Legal Department	James W. Grudus, Esq.	james.grudus@att.com
Counsel for Aurelius Capital Master, Ltd.	Aurelius Capital Master, Ltd.	Robbins, Russell, Englert, Orseck, Untereinger & Sauber LLP	wtrunk@robbinsrussell.com
Counsel for UBS Realty Investors LLC	Ballard Spahr LLP	Leslie C. Heilman	heilmanl@ballardspahr.com
Counsel for Comcast Business Communications, LLC	Ballard Spahr LLP	Matthew G. Summers	summersm@ballardspahr.com
Counsel for AppDirect, Inc.	Ballard Spahr LLP	Tobey M. Daluz and Chantelle D. McClamb	daluzt@ballardspahr.com; mcclambc@ballardspahr.com
Consel for IREIT Wilson Marketplace, LLC	Barclay Damon LLP	Kevin M. Newman	knewman@barclaydamon.com
Consel for IREIT Wilson Marketplace, LLC	Barclay Damon LLP	Scott L. Fleischer	sfleischer@barclaydamon.com
Counsel for Cisco Systems Capital Corporation, Salesforce.com, Inc., Juniper Networks, Inc., Juniper Networks (US), Inc., Broadsoft, Inc., Broadsoft Adaptation, Inc., and Broadsoft, LLC	Bialson, Bergen & Schwab, a Professional Corporation	Lawrence M. Schwab and Thomas M. Gaa	Tgaa@bbslaw.com
Counsel for Netrality Property Trust, LLC	Blank Rome LLP	Evan J. Zucker	EZucker@BlankRome.com
Counsel for Netrality Property Trust, LLC	Blank Rome LLP	Samuel H. Becker, Jose F. Bibiloni	Becker@BlankRome.com; JBibiloni@BlankRome.com
Interested Party	BMC Group, Inc.	T. Feil and Steven Ordaz	sordaz.bmcgroup@ecfalerts.com
Counsel for Ninety Park Property LLC, VNO One Park LLC, 7 West 34th Street LLC	Borah, Goldstein, Altschuler, Nahins & Goidel, P.C.	Jeffrey C. Chancas	jchancas@borahgoldstein.com
Counsel for Saetec, Inc.	Boylan Code LLP	Devin Lawton Palmer	dpalmer@boylancode.com
Counsel for ADTRAN, Inc.	Bradley Arant Boulton Cummings, LLP	Jay R. Bender, Cathleen C. Moore	jbender@bradley.com; ccmoore@bradley.com
Counsel for Communication Data Link, LLC	Brick Gentry, P.C.	Thomas L. Flynn	Tom.flynn@brickgentrylaw.com
Counsel for Douglas E. Abrahams	Bronson Law Offices, P.C.	H. Bruce Bronson	hbbronson@bronsonlaw.net
Counsel for Gallagher Fiduciary Advisors, LLC	Bryan Cave Leighton Paisner LLP	Brian C. Walsh	brian.walsh@bclplaw.com
Counsel for Gallagher Fiduciary Advisors, LLC	Bryan Cave Leighton Paisner LLP	Thomas J. Schell	tjschell@bclplaw.com
Counsel for Oracle America, Inc.	Buchalter, A Professional Corporation	Shawn M. Christianson	schristianson@buchalter.com
Counsel for Altec Capital Services, LLC	Burr & Forman LLP	Joe A. Joseph	jjoseph@burr.com
Counsel for Altec Capital Services, LLC	Burr & Forman LLP	Richard A. Robinson	rrobinson@burr.com
Counsel for NG-KIH Design Build LLC as Agent for the Commonwealth of Kentucky, Kentucky Communications Network Authority and the Finance and Administration Cabinet	Cannon Heyman & Weiss, LLP	Stephen L. Yonaty	syonaty@chwattys.com
Interested Party	Carmody Torrance Sandak & Hennessey LLP	Thomas J. Sansone	tsansone@carmodylaw.com
Interested Party	Chatham County Tax Commissioner	Theresa C. Harrelson	bknot@chathamcounty.org
Counsel for Aspen American Insurance Company and Berkley Insurance Company	Chiesa Shahinian & Giantomasi PC	Jonathan Bondy	jbondy@csglaw.com
Counsel for Berkley Insurance Company and Aspen American Insurance Company	Chiesa Shahinian & Giantomasi PC	Scott A. Zuber	szuber@csglaw.com
Counsel for Communication Workers of America, AFL-CIO	Cohen, Weiss and Simon LLP	Richard M. Seltzer and Melissa S. Woods	rseltzer@cwsny.com; Mwoods@cwsny.com

Exhibit K
Master Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Counsel for Hancock Reit Proscenium LLC, Hancock S-REIT AtI Corp and John Hancock Life Insurance (U.S.A.)	Coleman & Dempsey, LLP	Arlene L. Coleman	acoleman@coleman-dempsey.com
Interested Party	Commonwealth of Pennsylvania, Department of Revenue	Carol E. Momjian	cmomjian@attorneygeneral.gov
Counsel for the Texas Comptroller of Public Accounts	Comptroller of Public Accounts of the State of Texas	Courtney J. Hull, Assistant Attorney General	courtney.hull@oag.texas.gov
Counsel for Admin Agent	Davis Polk & Wardwell LLP	Brian M. Resnick and David Schiff	brian.resnick@davispolk.com; david.schiff@davispolk.com
Counsel for Uniti Group Inc.	Davis Polk & Wardwell LLP	Marshall S. Huebner, Eli J. Vonnegut, James M. Millerman	uniti.routing@davispolk.com
Counsel for DIP Agent	Davis Polk & Wardwell LLP	Timothy Graulich and Natasha Tsiouris	timothy.graulich@davispolk.com; natasha.tsiouris@davispolk.com; windstream.citi.routing@davispolk.com
Counsel for Uniti Group Inc.	Dechert LLP	Allan S. Brilliant, David N. Kelley, Gary J. Mennitt, Stephen M. Wolpert	allan.brilliant@dechert.com; david.kelley@dechert.com; gary.mennitt@dechert.com; stephen.wolpert@dechert.com
Counsel for the Commonwealth of Pennsylvania, Department of Environmental Protection	Department of Environmental Protection	Vera N. Kanova	verkanova@pa.gov
US Department of Justice	Department of Justice US Attorney General	Commercial Litigation Branch	askdoj@usdoj.gov
Counsel for TFC McDowell LLC	DLA Piper LLP (US)	Rachel Ehrlich Albanese	rachel.albanese@dlapiper.com
Counsel for TFC McDowell LLC	DLA Piper LLP (US)	Richard M. Kremen and Virginia R. Callahan	richard.kremen@dlapiper.com; virginia.callahan@dlapiper.com
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Exhibit K

Master Service List

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Exhibit K
Master Service List
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Exhibit K
Master Service List
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Exhibit K

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EXHIBIT L

Exhibit L

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EXHIBIT M

Exhibit M

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South Carolina Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	Rembert C. Dennis Office Bldg.	1000 Assembly St Room 519	Columbia	SC	29201	
Texas Attorney General	Texas Attorney General	Attn Bankruptcy Department	300 W. 15th St		Austin	TX	78701	
Indenture Trustee to the 8.75%, 8.625%, 6 3/8%, 7.5%, and 7.75% Notes	U.S. Bank National Association	Attention: Global Corporate Trust Services	1349 West Peachtree Street	Suite 1050	Atlanta	GA	30309	
Indenture Trustee to the 8.75%, 8.625%, 6 3/8%, 7.5%, and 7.75% Notes	U.S. Bank National Association	c/o US Bank Corporate Trust Services	60 Livingston Ave.		St. Paul	MN	55107	
Official Committee of Unsecured Creditors	UMB Bank	Gavin Wilkinson, Senior Vice President, Corporate Trust	120 South Sixth St, Ste 1400		Minneapolis	MN	55402	
Environmental Protection Agency (US)	US Environmental Protection Agency	Mail Code 2310A, Office of General Counsel	1200 Pennsylvania Ave NW	Ariel Rios Building	Washington	DC	20004	