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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK  
WHITE PLAINS DIVISION**

In Re:  
  
Windstream Holdings, Inc.  
  
Debtors.

Case No. 19-22312  
  
Chapter 11  
  
**OBJECTION TO INTERIM ORDER (A)  
AUTHORIZING THE DEBTORS TO OBTAIN  
POSTPETITION FINANCING, (B)  
AUTHORIZING THE DEBTORS TO USE  
CASH COLLATERAL, (C) GRANTING  
LIENS AND PROVIDING SUPERPRIORITY  
ADMINISTRATIVE EXPENSE STATUS, (D)  
GRANTING ADEQUATE PROTECTION TO  
THE PREPETITION SECURED PARTIES,  
(E) MODIFYING THE AUTOMATIC STAY,  
(F) SCHEDULING A FINAL HEARING, AND  
(G) GRANTING RELATED RELIEF**  
  
Hearing Date: April 16, 2019  
Hearing Time: 10:00 a.m.  
  
[Relates to Docket No. 75]

Maricopa County Treasurer (“MCT”), a secured tax lien creditor, by and through its undersigned counsel, hereby objects to the *Interim Order (A) Authorizing The Debtors To Obtain Postpetition Financing, (B) Authorizing The Debtors To Use Cash Collateral, (C) Granting Liens And Providing Superpriority Administrative Expense Status, (D) Granting Adequate Protection To The Prepetition Secured Parties, (E) Modifying The Automatic Stay, (F) Scheduling A Final Hearing, And (G) Granting Related Relief* (the “Interim Order”). MCT objects to the Interim Order to the extent that it seeks to prime any secured real and/or personal property tax liens on Debtors’ property in Maricopa County.

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**1. MCT's Claims:**

MCT is currently reviewing its records for secured taxes owed by the Debtors and will file its Claim(s) upon completion of its review. All taxes bear interest from the time of delinquency at the statutory rate of 16% per year simple, or at the rate stated in a Certificate of Purchase ("C.P."), until paid in full. See 11 U.S.C. § 511 and A.R.S. §§ 42-18053 and 42-18153. The property tax liens for tax year 2019 and prior tax years are prepetition tax liens that attached on January 1 of the respective tax year. The 2019 taxes will be liquidated in amount on or around September 1, 2019.

**2. Property Tax Liens Should Remain in a First Priority Position:**

MCT objects to the Interim Order to the extent it intends to prime any MCT tax liens. Arizona law grants Maricopa County valid liens on the assessed property for real and/or personal property taxes that are "prior and superior to all other liens and encumbrances on the property." See A.R.S. §§ 42-17153 and 42-19106. Any order granting the DIP Financing Motion should clearly state that any real or personal property tax liens, including but not limited to the 2013 tax liens, and any future tax liens, are not primed by, or affected by, the DIP Liens or the Final Order authorizing Debtors to obtain post-petition financing.

Based on the foregoing, MCT objects to the Interim Order unless the final order states that the MCT property tax liens, including the 2019 and prior year tax liens, and any future tax liens, are not primed, or affected by, the DIP Liens or the final order.

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1 RESPECTFULLY SUBMITTED this 15th day of April, 2019.

2 WILLIAM G. MONTGOMERY  
3 MARICOPA COUNTY ATTORNEY

4 BY: /s/ Peter Muthig  
5 PETER MUTHIG  
6 Deputy County Attorney  
7 Maricopa County Attorney's Office  
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14 *Attorney for Maricopa County Treasurer*

10 ORIGINAL of the foregoing E-FILED  
11 this 15th day of April, 2019, with:

12 Clerk, United States Bankruptcy Court  
13 Southern District of New York  
14 300 Quarropas Street  
15 White Plains, NY 10601

14 COPY of the foregoing mailed/e-mailed,  
15 this 15th day of April, 2019, to:

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18 U.S. Federal Office Building  
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4 *Counsel to the Midwest Noteholder Group*

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6 /s/ Lea Wink

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