

**HEARING DATE: March 17, 2021**  
**HEARING TIME: 10:00 a.m.**

**ECKERT SEAMANS CHERIN & MELLOTT, LLC**  
10 Bank Street, Suite 700  
White Plains, New York 10606  
Telephone: (914) 286-6443  
Christopher F. Graham, Esq.  
Ren-Ann A. Wang, Esq.

*Counsel for Firooz Soulati and Mahin Amidzadeh*

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

In re:

WINDSTREAM HOLDINGS, INC., et. al,

Reorganized Debtors.<sup>1</sup>

Chapter 11

Case No. 19-22397 (RDD)

(Jointly Administered)

**JOINT CLAIMANTS' RESPONSE TO DEBTORS'**  
**PARTIAL OBJECTION TO CLAIMS**

Firooz Soulati and Mahin Amidzadeh (the "Joint Claimants") hereby respond to Debtor's Partial Objection as follows:

**I. BACKGROUND OF CLAIMS**

1. The Joint Claimants filed Claim Nos. 3616 and 3617 (the "Claims") against McLeodUSA Telecommunications Services, LLC and Windstream Holdings LLC, respectively in amounts of \$345,307.25 each.<sup>2</sup>

<sup>1</sup> 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.

<sup>2</sup> Due to lack of knowledge regarding debtors' internal structure and methods of operating, the Joint Claimants retain



2. The Claims consist of three parts:
  - a. Unpaid balance owed by Debtors when they terminated the Lease<sup>3</sup> in an amount of \$39,533 (the “Unpaid Balance”)
    - i. Consisting of snow removal, snow removal property tax, insurance association, insurance at 929 Martha’s Way (the Leased Real Estate);
  - b. Property taxes for 2018 and the first 6 months of 2019 in amount of \$87,603 (the “Property Taxes”)
    - i. Iowa State property tax is billed a year behind and taxes are payable semi-annually;
    - ii. 929 Martha’s Way, consisting of 2019 tax (\$49,776) and March 2020 tax amount (\$24,888);
    - iii. 825 Martha’s Way (Additional Parking Area), consisting of \$8,626 and the March 2020 tax amount of \$4,313;
    - iv. Total property tax owed for 2019 is thus \$58,402 and the 6-month payment is \$29,201, for a total of \$87,603;
  - c. Amount owed by Debtors for rejection damages calculated under 11 USC 502(b)(6), which is one year’s rent calculated to be \$218,171.25 (the “Rejection Damages”).

3. Debtors have offered to pay \$218,171.28, which appears to consist of only the Rejection Damages.

---

and assert claims against all the debtors-in-possession, including any affiliates of Windstream Holdings, Inc. The Joint Claimants are not seeking a double-recovery.

<sup>3</sup> All capitalized terms shall have the meaning as used in Joint Claimants’ Claims, which is incorporated by reference.

## II. BASIS OF CLAIMS

4. In reviewing the Claims, Joint Claimants have determined that there appears to have been a calculation error in the Property Taxes portion of their Claims.

5. As such, Joint Claimants revise the amount of Property Taxes to \$58,402, which accounts for the total property tax owed for 2019 and not the 6-month payment during the first half of 2020.

6. However, the Joint Claimants argue that the Unpaid Balance should be paid by Debtors because it is an Allowed Claim under 11 USC 502(b)(6)(A).

7. The parties' Lease states, in relevant part in Section 9:

- a. "There shall be no charge for Parking under the lease; however, Landlord [Joint Claimants] will invoice Tenant [Debtors] and Tenant shall then, as part of its Net Rental, reimburse Landlord for operating costs and other Net charges – **including but not limited to snow removal, utilities, general maintenance and repair real estate taxes and insurance.**" (emphasis added)

8. Thus, the Unpaid Balance was part of the "Net Rental" of the Lease which is allowed under 11 USC 502(b)(6)(A).

9. Alternatively, Joint Claimants plead that per the terms of the Lease, Tenant was responsible for maintaining insurance and naming the Landlord as an additional insured. *See* Lease, Section 8.

10. As a result of the foregoing, Joint Claimants hereby amend their Claims to the reduced amount of \$316,106.25, which consists of the Unpaid Balance, the revised Property Taxes,

and the Rejection Damages.

**III. CONCLUSION**

**WHEREFORE**, Joint Claimants request that this Court allow their Claims in the amount of \$316,106.25 against the Debtors and deny the Debtor's Partial Objection and grant other relief as is just and proper.

Dated: White Plains, New York  
March 10, 2021

Respectfully Submitted,

**ECKERT SEAMANS CHERIN & MELLOTT, LLC**

By: /s/ Christopher F. Graham, Esq.  
Christopher F. Graham, Esq.  
Ren-Ann A. Wang, Esq.

10 Bank Street, Suite 700  
White Plains, New York 10606

*Counsel for Firooz Soulati and Mahin Amidzadeh*

**ECKERT SEAMANS CHERIN & MELLOTT, LLC**

10 Bank Street, Suite 700  
White Plains, New York 10606  
Telephone: (914) 286-6443  
Christopher F. Graham, Esq.  
Ren-Ann A. Wang, Esq.

*Counsel for Firooz Soulati and Mahin Amidzadeh*

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

In re:

WINDSTREAM HOLDINGS, INC., et. al,

Reorganized Debtors.<sup>4</sup>

Chapter 11

Case No. 19-22397 (RDD)

(Jointly Administered)

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that I am over the age of 18 years old and that on 10th day of March, 2021 I caused a true and correct copy of JOINT CLAIMANTS' RESPONSE TO DEBTORS' PARTIAL OBJECTION TO CLAIMS to be served via ECF upon all parties registered to receive service in this case.

Dated: White Plains, New York  
March 10, 2021

By: /s/ Ren-Ann A. Wang  
Ren-Ann A. Wang

<sup>4</sup> 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.