

Hearing Date: January 26, 2021, at 10:00 a.m. (prevailing Eastern Time)
Response Deadline: January 19, 2021, at 4:00 p.m. (prevailing Eastern Time)

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Counsel to the Reorganized Debtors

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

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

**NOTICE OF REORGANIZED DEBTORS’ TWELFTH
OMNIBUS OBJECTION TO AMENDED CLAIMS, A CROSS-DEBTOR
DUPLICATE CLAIM, EQUITY INTEREST CLAIMS, INSUFFICIENT
DOCUMENTATION CLAIMS, LATE-FILED CLAIMS, NO LIABILITY CLAIMS,
A SUBSTANTIVELY DUPLICATE CLAIM, AND CLAIMS TO BE MODIFIED**

PLEASE TAKE NOTICE that a hearing on the *Reorganized Debtors’ Twelfth Omnibus Objection to Amended Claims, a Cross-Debtor Duplicate Claim, Equity Interest Claims, Insufficient Documentation Claims, Late-Filed Claims, No Liability Claims, a Substantively Duplicate Claim, and Claims to be Modified* (the “Objection”) will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the

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.



Southern District of New York, at the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601, on **Tuesday, January 26, 2021, 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 Finance, Corp.*, Case No. 19-22397 (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 **Tuesday, January 19, 2021, 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 Chris Ceresa; and (ii) Kirkland & Ellis LLP, 300 North LaSalle Street, Chicago, Illinois 60654, Attn.: Ross M. Kwasteniet, P.C., Brad Weiland, and John R. Luze.

PLEASE TAKE FURTHER NOTICE that the Reorganized 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 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.kcellc.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: December 23, 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 FINANCE, CORP., <i>et al.</i> , ¹)	
	)	Case No. 19-22397 (RDD)
Reorganized Debtors.	)	(Formerly Jointly Administered
	)	under Lead Case: Windstream
	)	Holdings, Inc., 19-22312)

**REORGANIZED DEBTORS' TWELFTH
OMNIBUS OBJECTION TO AMENDED CLAIMS, A CROSS-DEBTOR
DUPLICATE CLAIM, EQUITY INTEREST CLAIMS, INSUFFICIENT
DOCUMENTATION CLAIMS, LATE-FILED CLAIMS, NO LIABILITY CLAIMS,
A SUBSTANTIVELY DUPLICATE CLAIM, AND CLAIMS TO BE MODIFIED**

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 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.

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”) respectfully state as follows in support of this objection.³

Relief Requested

1. The Reorganized 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 “Amended Claims”) because they have been amended and superseded by subsequently-filed proofs of claim, (b) Schedule 2 to the Order (the “Cross-Debtor Duplicate Claim”) because it asserts the same claim against more than one of the Debtors, (c) Schedule 3 to the Order (collectively, the “Equity Interest Claims”) because they were filed solely on account of purported equity interests in the Debtors, (d) Schedule 4 to the Order (collectively, the “Insufficient Documentation Claims”) because they fail to include sufficient information or supporting documentation to determine liability, (e) Schedule 5 to the Order (collectively, the “Late-Filed Claims”) because they were not actually received on or before the applicable Claims Bar Date (as defined below), (f) Schedule 6 to the Order (collectively, the “No Liability Claims”) because each purported liability cannot be reconciled with the Debtors’ books and records for the reasons stated in this objection or on Schedule 6, (g) Schedule 7 to the Order (the “Substantively Duplicate Claim”) because they are duplicative of other proofs of claim that have been filed for the same liability, (h) Schedules 8 and 9 to the Order (collectively, the “Claims

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 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].

to be Modified”) because the amount and/or priority asserted in the proofs of claim is not reflected in the supporting documentation or the Debtors’ books and records or is unsupported under the Bankruptcy Code. In support of this objection, the Reorganized Debtors submit the declaration of Holden Bixler, a 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 Reorganized Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court in connection with this 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 8,600 proofs of claim have been filed against the Debtors, totaling approximately \$16.5 billion in the aggregate as of the date hereof. On October 10, 2019, the Court granted the Debtors authority to file omnibus objections to claims in accordance with the procedures set forth in the Objection Procedures Order.

8. The Debtors filed their first omnibus claims objection on November 18, 2019. On November 17, 2020, the Reorganized Debtors filed the *Reorganized Debtors’ Eleventh Omnibus Objection to Amended Claims, Equity Interest Claims, Insufficient Documentation Claims, No Liability Claims, Substantively Duplicate Claims, and Claims to be Modified* [Docket No. 2687]. The Court has entered orders (as may have been modified) granting all of the previous omnibus claims objections of the Reorganized Debtors or Debtors as of the date hereof. By this objection, the Reorganized 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 Reorganized Debtors file this objection to the claims listed on Schedules 1, 2, 3, 4, 5, 6, 7, 8 and 9 to the Order on the bases set forth below and in the Bixler Declaration to ease the administrative burden on this Court and the Reorganized Debtors during the claims reconciliation process.

A. Amended Claims.

10. The Reorganized Debtors object to two (2) claims listed in the column labeled “Claims to be Disallowed” on Schedule 1 to the Order. After reviewing such claims, the Reorganized Debtors have determined that subsequently-filed proofs of claim have amended and superseded such claims. The claimant that filed each proof of claim listed in the column labeled “Remaining Claims” on Schedule 1 identified such proof of claim as an amendment to a previously-filed proof of claim. Some of the proofs of claim were filed to change the amounts or to modify the claimant asserting the Amended Claim. These Amended Claims should be disallowed and expunged from the claims register in these chapter 11 cases to streamline the distribution process and reduce the risk that claimants with multiple proofs of claim for the same alleged liability receive recoveries in excess of what is owed.

11. This objection will not affect each claim identified in the column labeled “Remaining Claims” on Schedule 1 to the Order, which will remain on the claims register unless the applicable claimant withdraws or the Court otherwise disallows each such claim. The Reorganized Debtors’ right to object to the Remaining Claims in the future on any grounds permitted under applicable law is preserved in the Objection Procedures Order. Therefore, the Reorganized Debtors request that the Amended Claims be disallowed and authority to expunge such claims from the claims register.

B. Cross-Debtor Duplicate Claim.

12. The Reorganized Debtors object to one (1) claim listed on Schedule 2 to the Order. Upon review of the claim, the Reorganized Debtors have determined that the claim duplicates another claim filed against another Debtor, and the claimant asserting such claim is not entitled to a recovery against multiple Debtors for the same liability. The proof of claim identified in the column labeled “Remaining Claims” on Schedule 2 has been identified as duplicating the purported underlying liability of the corresponding claim in the column labeled “Claims to be Disallowed” but as to a different Debtor entity.

13. The Reorganized Debtors looked to the Debtors’ books and records and the supporting documentation attached to the claims to choose whether the Cross-Debtor Duplicate Claim would be disallowed and expunged and Remaining Claim would survive or vice versa. Ultimately, the Reorganized Debtors decided that the Remaining Claim was associated with the correct Debtor entity whereas the Cross-Debtor Duplicate Claim was not against the right Debtor entity. Disallowing the Cross-Debtor Duplicate Claim will not prejudice the claimant’s rights regarding the Remaining Claim, as this Objection does not affect the Remaining Claim. Therefore, the Cross-Debtor Duplicate Claim should be disallowed and expunged in its entirety to prevent the potential of unwarranted multiple recoveries.

C. Equity Interest Claims.

14. The Reorganized Debtors object to three (3) claims listed on Schedule 3 to the Order. These claims were filed solely on account of asserted equity interests 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 purported holders of common stock filed proofs of claim asserting claims solely on account of 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 equity holders receive recoveries on account of their interests. Therefore, the Reorganized Debtors request that the Equity Interest Claims be disallowed and authority to expunge such claims from the claims register.

D. Insufficient Documentation Claims.

15. 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 facts, 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.”); *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.”).

16. In addition, a claimant must attach all necessary supporting documents if it is asserting a claim based on a writing. *In re All-Am. Auxiliary Ass’n*, 95 B.R. 540, 545 (Bankr. S.D. Ohio 1989). Bankruptcy Rule 3001 states that, “when a claim[] or an interest in property of the debtor securing the claim[] is based on a writing, a copy of the writing shall be filed with the proof of claim.” Fed. R. Bankr. P. 3001(c). If a proof of claim does not provide sufficient information or documentation to allow a debtor to reconcile the proof of claim with the debtors’ 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).

17. The Reorganized Debtors object to the three (3) Insufficient Documentation Claims listed on Schedule 4 to the Order because the Reorganized Debtors have determined that they cannot reconcile the Insufficient Documentation Claims with the Debtors' books and records because such claims lack supporting documentation. As set forth in the Bixler Declaration, the Reorganized Debtors performed a thorough review of the Debtors' books and records and did not find any outstanding liability on the grounds asserted in the corresponding proofs of claim. Therefore, the Insufficient Documentation Claims do not satisfy the requirements for a valid proof of claim, rendering such claims unenforceable against the Debtors.

18. 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 Reorganized Debtors request that the Insufficient Documentation Claims be disallowed and authority to expunge such claims from the claims register.

E. Late-Filed Claims.

19. The Reorganized Debtors object to three (3) Late-Filed Claims listed on Schedule 5 to the Order. Upon review of such claims, the Reorganized 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.

20. 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).

21. 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”).

22. 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: (a) asserting such Claim against the Debtors and their chapter 11 estates . . . and (c) participating in any distribution in these chapter 11 cases on account of such Claim.

Bar Date Order at ¶ 6.

23. 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].

24. The Late-Filed Claims do not comply with the Bankruptcy Code and the Bar Date Order because they were not actually received on or before the Claims Bar Date even though notice was provided. *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. Therefore, the Reorganized Debtors have determined that the Late-Filed Claims should be disallowed and expunged in their entirety to prevent the inefficient administration of these chapter 11 cases. Accordingly, the Reorganized Debtors seek the entry of the Order disallowing and expunging the Late-Filed Claims in their entirety as set forth on Schedule 5 to the Order.

F. No Liability Claims.

25. The Reorganized Debtors object to twelve (12) No Liability Claims listed on Schedule 6 to the Order. After reviewing such claims, the Reorganized 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).

26. The Reorganized Debtors and their advisors have reviewed the Debtors’ books, records, and other relevant information to determine 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 6 in the “Reason” entry and is further described in the Bixler Declaration.

27. These No Liability Claims listed on Schedule 6 to the Order should be disallowed and expunged in their entirety because such claims do not evince an amount for which the relevant Debtor is liable. Disallowance of these No Liability Claims will enable the claims register to reflect more accurately the claims asserted against the Debtors. Therefore, the Reorganized Debtors request that the No Liability Claims be disallowed and authority to expunge the No Liability Claims from the claims register.

G. Substantively Duplicate Claim.

28. The Reorganized Debtors object to the one (1) Substantively Duplicate Claim listed in the column labeled “Claims to be Disallowed” on Schedule 7 to the Order because the Reorganized Debtors have determined that another proof of claim was filed for the same underlying liability, and the claimant is not entitled to multiple recoveries. As further described in the Bixler Declaration, the Reorganized Debtors determined that the “Remaining Claims” should survive in lieu of the Substantively Duplicate Claim in the column titled “Claims to be Disallowed” on Schedule 7 to the Order after reviewing the Debtors’ books and records and the documents attached to the proofs of claim. The Remaining Claim was filed to change the Debtor entity against which the claim was asserted and to indicate that the amount is wholly unsecured. Both the Remaining Claim and Substantively Duplicate Claim are on account of the same purported liability even though the proof of claim for the Remaining Claim did not indicate that it was an amendment to a proof of claim filed previously. Therefore, the Substantively Duplicate Claim should be disallowed and expunged in its entirety to prevent a double recovery.

29. Furthermore, the Remaining Claim listed on Schedule 7 to the Order will remain on the claims register unless the relevant claimant withdraw or the Court disallows such claim.

The Reorganized Debtors' right to object to the Remaining Claim in the future on any grounds permitted under applicable law is preserved in the Objection Procedures Order.

H. Claims to be Modified.

30. As provided in more detail on Schedules 8 and 9 to the Order, the Reorganized Debtors object to two (2) Claims to be Modified in total because the Reorganized Debtors have determined that each claim failed to provide sufficient documentation to support the asserted amount and/or priority related to such claims. Failure to modify the Claims to be Modified could result in each relevant claimant receiving an unwarranted recovery against the Debtors. Accordingly, the Reorganized Debtors respectfully request authority to modify the Claims to be Modified as reflected on the schedule.

Compliance with the Objection Procedures and the Bankruptcy Rules

31. The Reorganized 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”**;⁴
- (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;⁵

⁴ See Fed. R. Bankr. P. 3007(e)(1).

⁵ See Fed. R. Bankr. P. 3007(e)(2).

- (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;⁶
- (d) this objection states in the title the identity of the objecting party (the Reorganized Debtors) and the grounds for the objection;⁷
- (e) this objection is numbered appropriately;⁸
- (f) the grounds asserted are that (i) the Amended Claims were amended and superseded by subsequently-filed claims, (ii) the Cross-Debtor Duplicate Claim asserts the same liability against more than one debtor entity and double recovery is not warranted, (iii) the Equity Interest Claims were filed solely on the basis of purported equity interests in the Debtors, (iv) the Insufficient Documentation Claims failed to provide either any or sufficient documentation to permit the Reorganized Debtors to verify such claims in the Debtors' books and records, (v) the Late-Filed Claims were filed on account of purported prepetition claims but not actually received on or before the Claims Bar Date, (vi) the No Liability Claims assert claims that are unenforceable against the Debtors, (vii) the Substantively Duplicate Claim asserts the same liability as another proof of claim that was filed in the chapter 11 cases, and (viii) the Claims to be Modified failed to provide sufficient documentation to support the asserted amount and/or priority;⁹ and
- (g) each schedule to the Order includes only the claims to which there is a common basis for the objection.¹⁰

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

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

⁶ See Fed. R. Bankr. P. 3007(e)(3).

⁷ See Fed. R. Bankr. P. 3007(e)(4).

⁸ See Fed. R. Bankr. P. 3007(e)(5).

⁹ See Fed. R. Bankr. P. 3007(d)(1), (3), (4), (6), (7); Objection Procedures Order, Ex. 1, at ¶ 2.

¹⁰ See Objection Procedures Order, ¶ 4.

- (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;¹¹
- (b) the Reorganized 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;¹² and
- (c) this objection will be set for hearing at least thirty (30) days after the filing of this objection.¹³

Reservation of Rights

34. This objection is limited to the grounds stated herein. Accordingly, it is without prejudice to the rights of the Reorganized Debtors or any other party in interest to object to any of the claims listed on Schedules 1, 2, 3, 4, 5, 6, 7, 8, and 9 to the Order, including the “Remaining Claims” listed on Schedules 1, 2, and 7 to the Order and the “Modified Claims” listed on Schedules 8 and 9 to the Order, on any grounds whatsoever, and the Reorganized Debtors expressly reserve all further substantive or procedural objections they may have with respect to such claims.

Objection Practice

35. 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 Reorganized Debtors submit that this objection satisfies Local Bankruptcy Rule 9013-1(a).

¹¹ See Fed. R. Bankr. P. 2002, 3007(a).

¹² See Objection Procedures Order ¶ 4.

¹³ See Fed. R. Bankr. P. 2002, 3007(a); Objection Procedures Order, ¶ 4.

Notice

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

No Prior Request

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

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

Dated: December 23, 2020
New York, New York

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

Stephen E. Hessler, P.C.

Marc Kieselstein, P.C.

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- and -

James H.M. Sprayregen, P.C.

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

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Counsel to the Reorganized Debtors

Exhibit A

Proposed Order

**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., 19-22312)

**ORDER GRANTING REORGANIZED DEBTORS' TWELFTH
OMNIBUS OBJECTION TO AMENDED CLAIMS, A CROSS-DEBTOR
DUPLICATE CLAIM, EQUITY INTEREST CLAIMS, INSUFFICIENT
DOCUMENTATION, LATE-FILED CLAIMS, NO LIABILITY CLAIMS,
A SUBSTANTIVELY DUPLICATE CLAIM, AND CLAIMS TO BE MODIFIED**

Upon the objection (the "Objection")² of Windstream Finance, Corp. and its affiliates (the "Reorganized Debtors") for entry of an order (this "Order") approving the disallowance, expungement, or modification, as applicable, of the claims as identified on Schedules 1, 2, 3, 4, 5, 6, 7, 8, and 9 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

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.kcellc.net/windstream>. The location of the Reorganized Debtors' service address for purposes of these chapter 11 cases is 4001 North Rodney Parham Road, Little Rock, Arkansas 72212.

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

Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 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 Reorganized 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 Amended Claims listed in the column labeled "Claims to be Disallowed" on **Schedule 1** attached hereto are disallowed and expunged in their entirety.
3. The Cross-Debtor Duplicate Claim listed in the column labeled "Claim to be Disallowed" on **Schedule 2** attached hereto is disallowed and expunged in its entirety.
4. The Equity Interest Claims listed on **Schedule 3** attached hereto are disallowed and expunged in their entirety.
5. The Insufficient Documentation Claims listed on **Schedule 4** attached hereto are disallowed and expunged in their entirety.
6. The Late-Filed Claims listed on **Schedule 5** attached hereto are disallowed and expunged in their entirety.
7. The No Liability Claims listed on **Schedule 6** attached hereto are disallowed and expunged in their entirety.

8. The Substantively Duplicate Claim listed in the column labeled “Claims to be Disallowed” on **Schedule 7** attached hereto is disallowed and expunged in its entirety.

9. Each Claim to be Modified identified on **Schedules 8** and **9** attached hereto is hereby modified in accordance with the corresponding entry within the “Modified Claims” column relating to the amount identified in the “Amount” sub-column or priority identified in the “Priority Status” sub-column, as applicable.

10. The “Remaining Claims” as identified on **Schedules 1, 2, and 7**, and the “Modified Claims” as identified on **Schedule 8** and **9** (collectively, the “Surviving Claims”) will remain on the claims register (subject to any future objection on any basis).

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

12. Entry of this Order is without prejudice to the Reorganized 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, 7, 8, and 9** attached hereto (to the extent they are not disallowed and expunged pursuant to this Order) on any grounds whatsoever at a later date.

13. Each objection to each claim as addressed in the Objection and as identified on **Schedules 1, 2, 3, 4, 5, 6, 7, 8, and 9** 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, 7, 8 and 9**. 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.

14. Notice of the Objection was sufficient under the Bankruptcy Rules and Local Bankruptcy Rules.

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

16. The Reorganized 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.

17. 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: _____, 2021

THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

Amended Claims

Windstream Finance, Corp. 19-22397
Twelfth Omnibus Claims Objection
Schedule 1 - Amended Claims

The basis for the objection can be found on
page 5 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	CENTRAL ELECTRIC MEMBERSHIP CORPORATION 128 WILSON ROAD SANFORD, NC 27330	07/12/19	Windstream Holdings, Inc. 19-22312	5816	\$ 16,718.94	CENTRAL ELECTRIC MEMBERSHIP CORPORATION 128 WILSON ROAD SANFORD, NC 27330	11/12/20	Windstream Holdings, Inc. 19-22312	8768	\$ 2,706.85	
2	DSG CONSULTING, LLC BELINDA PLASTIRAS 1700 KIRK ROAD STE. 100 LITTLE ROCK, AR 72223	04/08/19	Windstream Holdings, Inc. 19-22312	627	\$ 22,092.00	DSG CONSULTING, LLC BELINDA PLASTIRAS 1700 KIRK ROAD, STE. 100 LITTLE ROCK, AR 72223	06/26/19	Windstream Communications, LLC 19-22433	3799	\$ 21,040.00	
Total					\$ 38,810.94	Total					\$ 23,746.85

Schedule 2

Cross-Debtor Duplicate Claim

Windstream Finance, Corp. 19-22397
 Twelfth Omnibus Claims Objection
 Schedule 2 - Cross-Debtor Duplicate Claims

The basis for the objection can be found on page 6 of the Objection.

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLASSES	CLAIM AMOUNTS	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLASSES	CLAIM AMOUNTS	
1	MAP GROUND LEASE OWNER, LLC DANA S. PLON ESQUIRE 123 S BROAD STREET SUITE 2100 PHILADELPHIA, PA 19109	10/18/19	19-22312 Windstream Holdings, Inc.	7700	Unsecured	\$150,266.73	MAP GROUND LEASE OWNER LLC C/O DANA S. PLON, ESQUIRE SIRLIN LESSER BENSON, P.C. 123 SOUTH BROAD STREET, SUITE 2100 PHILADELPHIA, PA 19109	10/23/19	19-22433 Windstream Communications, LLC	7711	Unsecured	\$150,266.73	
Total						\$ 150,266.73	Total						\$ 150,266.73

Schedule 3

Equity Interest Claims

Windstream Finance, Corp. 19-22397
 Twelfth Omnibus Claims Objection
 Schedule 3 - Equity Interest Claims

The basis for the objection can be found on
 pages 6 and 7 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	MORRIS HOROWITZ 4850 RYNA GREENBAUM DR, APT 3607 WEST PALM BEACH, FL 33417	11/6/2020	19-22312	Windstream Holdings, Inc.	8766	\$ 648.66
	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).					
2	MUHAMMAD AYUB AZAM 43877 NORTH MORAY STREET FREMONT, CA 94539	11/6/2020	19-22312	Windstream Holdings, Inc.	8767	\$ 467,246.77
	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).					
3	MUHAMMAD AYUB AZAM 43877 NORTH MORAY STREET FREMONT, CA 94539	12/2/2020	19-22312	Windstream Holdings, Inc.	8776	\$ 443,352.99
	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).					
					TOTAL	\$ 911,248.42

Schedule 4

Insufficient Documentation Claims

Windstream Finance, Corp. 19-22397
Twelfth Omnibus Claims Objection
Schedule 4 - Insufficient Documentation Claims

The basis for the objection can be found on
page 8 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	BUDGET HOST WESTGATE INN 254 RUSSELL DYCHE MEMORIAL HWY LONDON, KY 40741	11/26/2020	19-22312	Windstream Holdings, Inc.	8774	Undetermined*
	Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.					
2	EDWARD FONSECA 27 CAMP ST. PO BOX 1020 WAREHAM, MA 02558	12/2/2020	19-22312	Windstream Holdings, Inc.	8775	Undetermined*
	Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.					
3	STEPHEN K.Y. FONG 511 CASCADE ST. RICHLAND, WA 99354	11/13/2020	19-22312	Windstream Holdings, Inc.	8769	\$ 2,355.61
	Reason: The claim fails to: (i) comport with Debtors' books and records; and (ii) include information to determine validity of claim.					
					TOTAL	\$ 2,355.61*

Schedule 5

Late-Filed Claims

Windstream Finance, Corp. 19-22397
 Twelfth Omnibus Claims Objection
 Schedule 5 - Late-filed Claims

The basis for the objection can be found on
 pages 8 through 10 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	DEBORAH MORROW 245 EUGENE DR MONROE, GA 30656	8/10/2020	19-22312	Windstream Holdings, Inc.	8554	Undetermined*
Reason: The claimant filed the proof of claim after the applicable bar date.						
2	NETGEN INC. ATTN CHRISTIN ROWLAND 3209 NIGHTINGALE LN GAINESVILLE, GA 30501	10/20/2020	19-22312	Windstream Holdings, Inc.	8686	\$ 90,048.42
Reason: The claimant filed the proof of claim after the applicable bar date.						
3	SHRED SMART, LLC 4501 THIBAUT ROAD LITTLE ROCK, AR 72206	7/22/2020	19-22312	Windstream Holdings, Inc.	8535	\$ 1,708.56
Reason: The claimant filed the proof of claim after the applicable bar date.						
					TOTAL	\$ 91,756.98*

* Indicates claim contains unliquidated and/or undetermined amounts

Schedule 6

No Liability Claims

Windstream Finance, Corp. 19-22397
Twelfth Omnibus Claims Objection
Schedule 6 - No Liability Claims

The basis for the objection can be found on
pages 10 through 11 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	BARTLEY SIKES F. DAVIS, POISSON, III 300 EAST WADE STREET WADESBORO, NC 28170	6/4/2019	19-22514	Windstream North Carolina, LLC	1895	\$ 85,000.00
Reason: This claim was settled with a release dated 11/24/2020, and Sedgwick provided payment in connection thereto.						
2	CARLTON BUSSEY 578 SW BUSSEY GLN FORT WHITE, FL 32038	7/15/2019	19-22312	Windstream Holdings, Inc.	6626	\$ 100,000.00*
Reason: This claim is based on a litigation that has been dismissed pursuant to the order attached as <u>Exhibit C</u> to the Objection.						
3	CIT BANK NA C/O BANKRUPTCY PROCESSING SOLUTIONS, INC PO BOX 593007 SAN ANTONIO, TX 78259	4/8/2019	19-22456	Broadview Networks, Inc.	654	\$ 17,811.63
Reason: The contract in the proof of claim expired in June 2020. All amounts owed have been paid through the expiration date.						
4	CIT FINANCE, LLC C/O BANKRUPTCY PROCESSING SOLUTIONS, INC PO BOX 593007 SAN ANTONIO, TX 78259	4/8/2019	19-22456	Broadview Networks, Inc.	632	\$ 7,198.92
Reason: The contract in the proof of claim expired in September 2014. All amounts owed have been paid through the expiration date.						
5	JENNY HUGHES W4060 ASPEN CT FOND DU LAC, WI 54937	6/27/2019	19-22355	McLeodUSA Telecommunications Services, L.L.C.	3854	\$ 133,200.00
Reason: There are no prepetition amounts owed under the lease, as all amounts have been paid in full.						
6	MICHAEL DYMEK 5460 NW 4TH ST. LINCOLN, NE 68521	7/5/2019	19-22510	Windstream Nebraska, Inc.	4328	Undetermined*
Reason: Claimant filed a claim on account of workers' compensation benefits that the claimant has already received.						
7	NELDA JOAN WORTHINGTON 253 PARK CREST DR FREEPORT, IL 61032	8/23/2019	19-22312	Windstream Holdings, Inc.	7496	Undetermined*
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 Finance, Corp. 19-22397
Twelfth Omnibus Claims Objection
Schedule 6 - No Liability Claims

The basis for the objection can be found on
pages 10 through 11 of the Objection.

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
8 NORTHSIDE CENTER FOR CHILD DEVELOPMENT, INC. 1301 FIFTH AVENUE NEW YORK, NY 10029	10/16/2020	19-22312	Windstream Holdings, Inc.	8664	\$ 19,354.55
Reason: The customer refused to sign & return the Letter of Disconnect in October 2018, and customer continued to pay monthly bills.					
9 POISSON, POISSON, BOWER, PLLC BARTLEY DALE SIKES 300 E WADE STREET WADESBORO, NC 28170	5/9/2019	19-22312	Windstream Holdings, Inc.	1302	\$ 35,000.00
Reason: This claim was settled with a release dated 11/24/2020, and Sedgwick provided payment in connection thereto.					
10 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	684	\$ 5,217.76*
Reason: The relevant Debtor did not have any assets in Prince Georges County in the year claimed.					
11 ROGER BRUNER 511 HAZELWOOD DR LINCOLN, NE 68510	7/2/2019	19-22510	Windstream Nebraska, Inc.	4246	Undetermined*
Reason: Claimant filed a claim on account of workers' compensation benefits that the claimant has already received.					
12 UNITI GROUP INC. AND ITS SUBSIDIARIES UNITI GROUP INC. ATTN DANIEL HEARD 10802 EXECUTIVE CENTER DR. BENTON BUILDING, SUITE 300 LITTLE ROCK, AR 72211	7/15/2019	19-22423	Deltacom, LLC	6439	\$ 320,172.69
Reason: There are no prepetition amounts owed under the equipment lease.					
				TOTAL	\$ 722,955.55*

* Indicates claim contains unliquidated and/or undetermined amounts

Schedule 7

Substantively Duplicate Claim

Windstream Finance, Corp. 19-22397
Twelfth Omnibus Claims Objection
Schedule 7 - Substantively Duplicate Claims

The basis for the objection can be found on
pages 11 through 12 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	FRANKLIN STREET PROPERTIES CORP ATTN ASSET MANAGEMENT 401 EDGEWATER PLACE SUITE 200 WAKEFIELD, MA01880	07/12/19	McLeodUSA Telecommunications Services, L.L.C. 19-22355	5404	\$ 293,993.39	FRANKLIN STREET PROPERTIES CORP ATTN ASSET MANAGEMENT 401 EDGEWATER PLACE SUITE 200 WAKEFIELD, MA01880	07/12/19	PaeTec Communications, LLC 19-22311	5471	\$ 293,993.39	
Total					\$ 293,993.39	Total					\$ 293,993.39

Reason: Underlying liability asserted in claim to be disallowed appears to be included in the surviving claim.

Schedule 8

Claims to be Modified - Amount

The basis for the objection can be found on page 12 of the Objection.

Twelfth Omnibus Claims Objection
Schedule 8 - Claims to be Modified - Amount

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS			
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
1 INGRAM MICRO INC. 1759 WEHRLE DR WILLIAMSVILLE, NY 14221	1467	Windstream Holdings, Inc.	Unsecured	\$19,215.58	Windstream Holdings, Inc.	Unsecured	\$14,168.56	
Reason: The modification is an adjustment after a review of the proof of claim and any attachments thereto, a reasonable review of the Debtors' books and records, and/or discussion with the claimant.								
		TOTAL			\$ 19,215.58	TOTAL		\$ 14,168.56

Schedule 9

Claims to be Modified - Priority

Twelfth Omnibus Claims Objection
Schedule 9 - Claims to be Modified - Reclassify Priority

The basis for the objection can be found on page 12 of the Objection.

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 TELECOM TECHNOLOGIES INC 2935 W SERVICE RD STE 100 EAGAN, MN 55121	2156	Windstream Supply, LLC	503(b)(9)	\$2,275.00	Windstream Supply, LLC	503(b)(9)	\$0.00
					Windstream Supply, LLC	Unsecured	\$2,275.00
						Subtotal	\$2,275.00
Reason: Modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.							
TOTAL				\$ 2,275.00	TOTAL		\$ 2,275.00

Exhibit B

Bixler Declaration

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Counsel to the Reorganized Debtors

**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., 19-22312)

**DECLARATION OF HOLDEN BIXLER IN
SUPPORT OF REORGANIZED DEBTORS' TWELFTH
OMNIBUS OBJECTION TO AMENDED CLAIMS, A CROSS-DEBTOR
DUPLICATE CLAIM, EQUITY INTEREST CLAIMS, INSUFFICIENT
DOCUMENTATION CLAIMS, LATE-FILED CLAIMS, NO LIABILITY CLAIMS,
A SUBSTANTIVELY DUPLICATE CLAIM, AND CLAIMS TO BE MODIFIED**

I, Holden Bixler, declare under penalty of perjury:

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

Windstream Finance, Corp. and its affiliates (before the effective date of their chapter 11 plan,²

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.kcellc.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].

collectively, the “Debtors” and, after the effective date of their chapter 11 plan, collectively, the “Reorganized Debtors”) retained A&M and its subsidiaries, affiliates, agents, and independent contracts as financial advisors in connection with the above-captioned chapter 11 cases.

2. As part of my current position, I am responsible for assisting the Reorganized Debtors with certain claims management and reconciliation matters. I am generally familiar with the Reorganized 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 *Reorganized Debtors’ Twelfth Omnibus Objection to Amended Claims, a Cross-Debtor Duplicate Claim, Equity Interest Claims, Insufficient Documentation Claims, Late-Filed Claims, No Liability Claims, a Substantively Duplicate Claim, and Claims to be Modified* (the “Objection”) filed contemporaneously herewith and am, directly or indirectly through the Reorganized Debtors’ advisors and personnel, familiar with the information contained therein and the schedules attached thereto.³

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

³ Capitalized terms used in this Bixler Declaration and not defined have the meanings given to such terms elsewhere in the Objection.

Reorganized 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 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. Amended Claims.

6. A&M along with the Reorganized 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 Reorganized Debtors have identified proofs of claim that amended and superseded the proofs of claim filed on account of the claims listed in the “Claims to be Disallowed” column on Schedule 1 to the Order. The information contained in some of the proofs of claim shows that such proofs of claim were filed to modify the amounts asserted in the initial proofs of claim or the Debtors against which the Amended Claims were asserted. Moreover, all claims identified in the column labeled “Remaining Claims” self-identified on the form that they were amending another proof of claim. The claims identified in the column labeled “Remaining Claims” precisely identified the corresponding “Claims to be Disallowed” column. Failure to disallow and expunge the Amended Claims could result in the relevant claimants receiving an unwarranted recovery against the Reorganized Debtors. Accordingly, I believe the Amended Claims should be disallowed and expunged in their entirety.

B. Cross-Debtor Duplicate Claim.

7. Upon a thorough review of the proofs of claim filed in these chapter 11 cases and supporting documentation thereto, A&M along with the Reorganized Debtors have determined that the proof of claim listed on Schedule 2 to the Order (the “Cross-Debtor Duplicate Claim”)

duplicates another claim filed against another Debtor, and the claimant asserting the claim is not entitled to multiple recoveries against the Debtors. Specifically, the Cross-Debtor Duplicate Claim is for the exact same liability as the claim identified on Schedule 2 to the Order as the “Remaining Claim.” The only material difference is that the Cross-Debtor Duplicate Claim is asserted against a different Debtor than the Remaining Claim. The Reorganized Debtors determined that the “Remaining Claim” should survive in lieu of the Cross-Debtor Duplicate Claim based on the Debtors’ books and records and the supporting documentation attached to the claims. The Reorganized Debtors decided that the Remaining Claim was associated with the correct Debtor entity whereas the Cross-Debtor Duplicate Claim was not against the right Debtor entity. As such, I believe that the Cross-Debtor Duplicate Claim should be disallowed and expunged.

C. Equity Interest Claims.

8. A&M along with the Reorganized 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 Reorganized Debtors have identified that the proofs of claim listed on Schedule 3 to the Order 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.

D. Insufficient Documentation Claims.

9. A&M along with the Reorganized Debtors have thoroughly reviewed the Insufficient Documentation Claims and the supporting documentation, if any, thereto. The Reorganized Debtors have determined that the claims listed on Schedule 4 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, believe the Insufficient Claims should be disallowed and expunged in their entirety.

E. Late-Filed Claims.

10. Upon a thorough review of the proofs of claim filed in these chapter 11 cases and supporting documentation thereto, A&M along with the Reorganized Debtors have determined that the proofs of claim listed on Schedule 5 to the Order were filed on account of purported prepetition claims but not timely received by the Notice and Claims Agent on or before 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 in their entirety.

F. No Liability Claims.

11. A&M along with the Reorganized Debtors have thoroughly reviewed the No Liability Claims and the supporting documentation thereto. The Reorganized Debtors have determined that the No Liability Claims listed on Schedule 6 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 6 should be disallowed and expunged in their entirety.

G. Substantively Duplicate Claim.

12. A&M along with the Reorganized Debtors have thoroughly reviewed the Substantively Duplicate Claim and the supporting documentation thereto. The Reorganized Debtors have determined that the “Claim to be Disallowed” listed on Schedule 7 to the Order is substantively duplicative of another proof of claim because it asserts the same underlying liability as the corresponding “Remaining Claim.” Specifically, the holder of the Substantively Duplicate Claim filed subsequent proof of claim to change the Debtor entity against which the claim was asserted and to indicate that the amount is wholly unsecured, but the underlying obligation in the corresponding proof of claim remained the same. Accordingly, I believe the Substantively Duplicate Claim should be disallowed and expunged in its entirety.

H. Claims to be Modified.

Upon a thorough review of the Claims to be Modified and supporting documentation thereto, the Reorganized Debtors have determined that the Claims to be Modified listed on Schedules 8 and 9 to the Order failed to provide sufficient supporting documentation to support the amount and/or priority of the claim. Accordingly, I believe the Claims to be Modified should be modified, as shown on Schedules 8 and 9 to the Order, in the amount and/or priority as identified in the corresponding sub-column within the column labeled “Modified Claims” for each such claim.

[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: December 23, 2020

Respectfully submitted,

/s/ Holden Bixler

Name: Holden Bixler

Title: Managing Director

Alvarez & Marsal North America, LLC

Exhibit C

Order of Dismissal Regarding Claim 6626

**IN THE CIRCUIT COURT OF THE EIGHTH JUDICIAL CIRCUIT,
IN AND FOR ALACHUA COUNTY, FLORIDA**

CARLTON BUSSEY,

Plaintiff,

Case No. 01-2018-CA-2766

v.

WINDSTREAM FLORIDA, LLC,

Defendant.

**ORDER ON DEFENDANT'S MOTION TO PARTIALLY DISMISS PLAINTIFF'S
COMPLAINT**

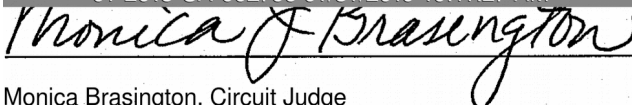
This matter is before the Court on Defendant's Motion to Partially Dismiss Plaintiff's Complaint. Having been fully advised in the premises and upon due consideration,

IT IS HEREBY ORDERED AND ADJUDGED that Defendant's Motion to Partially Dismiss Plaintiff's Complaint is **GRANTED**, as follows.

1. Plaintiff's hostile work environment claim is hereby **dismissed with prejudice**; and
2. The remainder of Plaintiff's Complaint is **dismissed without prejudice**, with leave to amend within 10 days of this Order. Defendant shall file its responsive pleading within 10 days after the filing of any amended complaint by Plaintiff.

DONE AND ORDERED in Chambers at the Alachua County Family & Civil Justice Center, Gainesville, Florida on Thursday, January 31, 2019.

01-2018-CA-002766 01/31/2019 10:11:27 AM



Monica Brasington, Circuit Judge

01-2018-CA-002766 01/31/2019 10:11:27 AM

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that copies have been furnished by U.S. Mail or via filing with the
Florida Courts E-Filing Portal on Thursday, January 31, 2019.

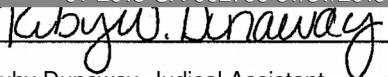
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A handwritten signature in black ink that reads "Ruby W. Dunaway". The signature is written in a cursive style and is positioned above a horizontal line.

Ruby Dunaway, Judicial Assistant
01-2018-CA-002766 01/31/2019 02:10:02 PM