

Hearing Date: July 29, 2021, at 10:00 a.m. (prevailing Eastern Time)  
Response Deadline: July 22, 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., <i>et al.</i> , <sup>1</sup>	)	Case No. 19-22397 (RDD)
	)	
Reorganized Debtors.	)	(Formerly Jointly Administered
	)	under Lead Case: Windstream
	)	Holdings, Inc., Case No. 19-22312)

**NOTICE OF REORGANIZED DEBTORS' EIGHTEENTH OMNIBUS  
OBJECTION TO THE EQUITY INTEREST CLAIM AND NO LIABILITY CLAIMS**

**PLEASE TAKE NOTICE** that a hearing on the *Reorganized Debtors' Eighteenth Omnibus Objection to the Equity Interest Claim and No Liability Claims* (the "Objection") will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, at the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601, on **Thursday, July 29, 2021, at 10:00 a.m., prevailing Eastern Time** (the "Hearing").

<sup>1</sup> 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.



**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 **Thursday, July 22, 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, 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 at <http://www.kccllc.net/windstream>. You may also obtain copies of any pleadings on the Court's website at <http://www.nysb.uscourts.gov> in accordance with the procedures and fees set forth thereon.

*[Remainder of page intentionally left blank]*

Dated: June 29, 2021  
New York, New York

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

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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> , <sup>1</sup>	)	Case No. 19-22397 (RDD)
	)	
Reorganized Debtors.	)	(Formerly Jointly Administered
	)	under Lead Case: Windstream
	)	Holdings, Inc., Case No. 19-22312)

**REORGANIZED DEBTORS' EIGHTEENTH OMNIBUS  
OBJECTION TO THE EQUITY INTEREST CLAIM AND NO LIABILITY CLAIMS**

**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.**

Windstream Finance, Corp. and its affiliates (before the effective date of their chapter 11 plan,<sup>2</sup> collectively, the “Debtors” and after the effective date of their chapter 11 plan, collectively,

<sup>1</sup> 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.

<sup>2</sup> 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].

the “Reorganized Debtors”) respectfully state as follows in support of this objection.<sup>3</sup>

### **Relief Requested**

1. The Reorganized Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Order”), disallowing and expunging the claim(s) identified on (a) Schedule 1 to the Order (the “Equity Interest Claim”) because it was filed solely on account of purported equity interests in the Debtors and (b) Schedule 2 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 and on Schedule 2. 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 January 31, 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.

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<sup>3</sup> 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].

4. The bases for the relief requested herein are section 502(b) and 503(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. 505-06] 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.

7. Over 8,700 proofs of claim have been filed against the Debtors, totaling approximately \$16.6 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 May 18, 2021, the Reorganized Debtors filed the *Reorganized Debtors’ Seventeenth Omnibus Objection to the Amended Claims, No Liability Claims, Wrong Debtor Claim, and Claim to be Modified* [Docket No. 109]. The Court entered orders (as may have been modified) granting all 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 and expunge 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 Reorganized Debtors to file omnibus objections to claims on additional grounds. In addition, the Objection Procedures Order permits the Reorganized Debtors to include an objection to a request for payment of an administrative claim in an omnibus claims objection. Accordingly, the Reorganized Debtors file this objection to the claims listed on Schedules 1 and 2 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. Equity Interest Claim.**

10. The Reorganized Debtors object to one (1) claim listed on Schedule 1 to the Order. In reviewing such claim, the Reorganized Debtors have determined that it was filed solely on account of ownership of common stock in the Debtors and not on account of any claim against the Debtors. Holders of 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, a certain holder of common stock filed a proof of claim asserting a claim solely on account of such equity interests notwithstanding the provision in the Bar Date Order. The Equity Interest Claim should be



disallowed and expunged from the claims register as a result. This will streamline the distribution process and reduce the risk that mere equity holders receive recoveries on account of their interests. Therefore, the Reorganized Debtors request that the Court disallow and expunge the Equity Interest Claim from the claims register.

**B. No Liability Claims.**

11. The Reorganized Debtors object to the four (4) No Liability Claims listed on Schedule 2 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).

12. 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 is inconsistent with the Debtors’ books and records. The specific basis for each No Liability Claim is stated on Schedule 2 to the Order in the “Reason” entry and is further described in the Bixler Declaration.

13. These No Liability Claims listed on Schedule 2 to the Order 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.

**Compliance with the Objection Procedures and the Bankruptcy Rules**

14. 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”**;<sup>4</sup>
- (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;<sup>5</sup>
- (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;<sup>6</sup>
- (d) this objection states in the title the identity of the objecting party (*i.e.*, the Reorganized Debtors) and the grounds for the objection;<sup>7</sup>
- (e) this objection is numbered appropriately;<sup>8</sup>
- (f) the grounds asserted are that (i) the Equity Interest Claim was filed solely on the basis of purported equity interests in the Debtors and (ii) the No

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<sup>4</sup> See Fed. R. Bankr. P. 3007(e)(1).

<sup>5</sup> See Fed. R. Bankr. P. 3007(e)(2).

<sup>6</sup> See Fed. R. Bankr. P. 3007(e)(3).

<sup>7</sup> See Fed. R. Bankr. P. 3007(e)(4).

<sup>8</sup> See Fed. R. Bankr. P. 3007(e)(5).

Liability Claims assert claims that are unenforceable against the Debtors;<sup>9</sup>  
and

- (g) each schedule to the Order includes only the claims to which there is a common basis for the objection.<sup>10</sup>

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.

15. 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:

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

### **Reservation of Rights**

16. 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 and 2 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.

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<sup>9</sup> See Fed. R. Bankr. P. 3007(d)(7); Objection Procedures Order.

<sup>10</sup> See Objection Procedures Order, ¶ 4.

<sup>11</sup> See Fed. R. Bankr. P. 2002, 3007(a).

<sup>12</sup> See Objection Procedures Order ¶ 4.

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

**Objection Practice**

17. 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).

**Notice**

18. 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](http://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**

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

*[Remainder of page intentionally left blank]*

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: June 29, 2021  
New York, New York

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

Stephen E. Hessler, P.C.

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*Counsel to the Reorganized Debtors*

**Exhibit A**

**Proposed Order**

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

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

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**ORDER GRANTING REORGANIZED DEBTORS' EIGHTEENTH OMNIBUS  
OBJECTION TO THE EQUITY INTEREST CLAIM AND NO LIABILITY CLAIMS**

Upon the objection, dated June 29, 2021 (the "18th Objection")<sup>2</sup> of the above-captioned reorganized debtors (collectively, the "Reorganized Debtors") for entry of an order (this "Order") disallowing and expunging the claims as identified on **Schedules 1** and **2** attached hereto and pursuant to sections 502(b) and 503(b) of the Bankruptcy Code, Bankruptcy Rule 3007, and the Objection Procedures Order [Docket No. 1141], all as more fully set forth in the 18th 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(a)-(b) and 1334(b) and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated January 31, 2012 as a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that venue in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found that the Reorganized Debtors provided due and sufficient individualized notice of the 18th

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<sup>1</sup> 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.

<sup>2</sup> Capitalized terms used in this Order and not defined herein have the meanings given to such terms in the 18th Objection [Docket No. [●]].

Objection and the opportunity for a hearing thereon; and there being no opposition to the relief granted herein; and no additional notice or a hearing being required under the circumstances; and after due deliberation the Court having determined that the legal and factual bases set forth in the 18th Objection establish just cause for the relief granted herein, in that the 18th Objection rebutted any presumption of the validity of the claims at issue and the respective claimants have not carried their burden of proof; and the relief granted herein being in the best interests of the estates, creditors, and other parties in interest; now, therefore, it is HEREBY ORDERED THAT:

1. The 18th Objection is granted as set forth herein.
2. The Equity Interest Claim listed on **Schedule 1** attached hereto is disallowed and expunged in its entirety.
3. The No Liability Claims listed on **Schedule 2** attached hereto are disallowed and expunged in their entirety.
4. Kurtzman Carson Consultants LLC is authorized to update the claims register to reflect the relief granted in this Order.
5. 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 as addressed in the 18th Objection and as identified on **Schedules 1** and **2** attached hereto (to the extent they are not disallowed and expunged pursuant to this Order) on any grounds whatsoever at a later date.
6. Each objection to each claim as addressed in the 18th Objection and as identified on **Schedules 1** and **2** 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 as addressed in the 18th Objection and as identified on **Schedules 1**, and **2** attached hereto. 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.

7. Notice of the 18th Objection shall be deemed good and sufficient, and the applicable requirements of the Bankruptcy Rules and Local Bankruptcy Rules have been satisfied.

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

9. The Reorganized Debtors are authorized to take any and all actions reasonably necessary or appropriate to effectuate the relief granted pursuant to this Order.

10. 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

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THE HONORABLE ROBERT D. DRAIN  
UNITED STATES BANKRUPTCY JUDGE

**Schedule 1**

**Equity Interest Claim**

Windstream Finance, Corp. 19-22397  
 Eighteenth Omnibus Claims Objection  
 Schedule 1 - Equity Interest Claim

Main Document the objection to the claim listed on this schedule are described on pages 4-5 of the Objection.

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1 JOHN SADALLAH 207 WASHINGTON DRIVE NEW HARTFORD, NY 13413	5/13/2021	19-22397	Windstream Finance Corp.	8796	\$ 10,000.00
				TOTAL	\$ 10,000.00

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).

**Schedule 2**

**No Liability Claims**

Windstream Finance, Corp. 19-22397  
 Eighteenth Omnibus Claims Objection  
 Schedule 2 - No Liability Claims

Main Document for the objection to the claims listed on this schedule are described on page 5 of the Objection.

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	AERO GROUP INC. 120 E CLARK ST FREEPORT, IL 61032	2/4/2020	19-22312	Windstream Holdings, Inc.	8003	\$ 15,000.00
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claim. This claim has been consensually resolved with that certain letter dated May 12, 2021.					
2	COLLECTORS OFFICE CITY OF MARLBOROUGH EILEEN BRISTOL 140 MAIN STREET MARLBOROUGH, MA 01752	8/19/2019	19-22312	Windstream Holdings, Inc.	7384	\$ 48,104.77
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claim. The Reorganized Debtors have provided the claimant materials showing that this claim is based on a duplicate assessment.					
3	EARTHLINK, LLC AND EACH OF ITS AFFILIATES AND CERTAIN RELATED PARTIES ATTN SHRAVAN THADANI AND TREVOR JOHNSTON TRIVE CAPITAL 2021 MCKINNEY AVENUE, SUITE 1200 DALLAS, TX 75201	7/12/2019	19-22312	Windstream Holdings, Inc.	5813	\$ 17,194.00*
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claim. The monetary obligations in connection with this claim have been satisfied or released, and the Reorganized Debtors have made certain representations to resolve the asserted nonmonetary obligation in connection with this claim. Accordingly, the Debtors have no outstanding liability in connection with this claim.					
4	NOLIN RURAL ELECTRIC COOP CORP 411 RING ROAD ELIZABETHTOWN, KY 42701-6767	7/12/2019	19-22512	Windstream New York, Inc.	5596	\$ 48,478.70
	Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claim. This claim was satisfied with certain payments (including check nos. 9800138, 1123645, and 1271381).					
					TOTAL	\$ 128,777.47*

**Exhibit B**

**Bixler Declaration**

Stephen E. Hessler, P.C.  
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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> , <sup>1</sup>	)	Case No. 19-22397 (RDD)
	)	
Reorganized Debtors.	)	(Formerly Jointly Administered
	)	under Lead Case: Windstream
	)	Holdings, Inc., Case No. 19-22312)

**DECLARATION OF HOLDEN BIXLER IN  
SUPPORT OF REORGANIZED DEBTORS’ EIGHTEENTH OMNIBUS  
OBJECTION TO THE EQUITY INTEREST CLAIM AND NO LIABILITY CLAIMS**

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,<sup>2</sup> collectively, the “Debtors” and, after the effective date of their chapter 11 plan, collectively,

<sup>1</sup> 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.

<sup>2</sup> 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].

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 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’ Eighteenth Omnibus Objection to the Equity Interest Claim and No Liability Claims* (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.<sup>3</sup>

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 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 my knowledge and experience and based on information that I have been able to ascertain after reasonable inquiry that considerable time and resources have

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



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. Equity Interest Claim.**

6. A&M along with the Reorganized Debtors have reviewed the Equity Interest Claim listed on Schedule 1 to the Order and the supporting information and documentation provided therewith. As a result of this process, A&M and the Reorganized Debtors have identified that the Equity Interest Claim was 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 § 101(5) of the Bankruptcy Code) against one or more of the Debtors. Accordingly, I believe the Equity Interest Claims listed on Schedule 1 to the Order should be disallowed and expunged in its entirety.

**B. No Liability Claims.**

7. 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 either seek recovery for unsubstantiated amounts for which the Debtors are not liable or are inconsistent with the Debtors’ books and records for the reasons stated on Schedule 2 to the Order. Thus, I believe the No Liability Claims listed on Schedule 2 should be disallowed and expunged in their entirety.

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: June 29, 2021

Respectfully submitted,

*/s/ Holden Bixler*

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Name: Holden Bixler

Title: Managing Director

Alvarez & Marsal North America, LLC