

Hearing Date: September 30, 2021, at 10:00 a.m. (prevailing Eastern Time)
Response Deadline: September 23, 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., ¹	)				Case No. 19-22397 (RDD)
)				
Reorganized Debtors.	)				(Formerly Jointly Administered under Lead Case: Windstream Holdings, Inc., Case No. 19-22312)
)				

**CERTIFICATE OF NO OBJECTION REGARDING REORGANIZED DEBTORS’
TWENTIETH OMNIBUS OBJECTION TO THE NO LIABILITY CLAIMS,
SUBSTANTIVELY DUPLICATE CLAIMS, AND CLAIMS TO BE MODIFIED**

Pursuant to 28 U.S.C. § 1746 and Rule 9075-2 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Bankruptcy Rules”) and in accordance with this Court’s applicable procedures set forth in the *Final Order Establishing Certain Notice, Case Management, and Administrative Procedures* (the “Case Management Order”) [Docket No. 392] 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*

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.



(II) *Waiving Bankruptcy Rule 3007(e)(6)* (the “Objection Procedures Order”) [Docket No. 1141], the undersigned counsel for the above-captioned reorganized debtors (the “Reorganized Debtors”) hereby certifies as follows:

1. On August 31, 2021, the Reorganized Debtors filed the *Reorganized Debtors’ Twentieth Omnibus Objection to the No Liability Claims, Substantively Duplicate Claims, and Claims to be Modified* (the “Objection”) [Docket No. 184] and provided service of the Objection to the relevant parties, including a customized notice thereof, via first class mail, as evidenced by the *Certificate of Service* [Docket No. 186].

2. In accordance with the Objection Procedures Order, responses to the Objection were due no later than September 23, 2021, at 4:00 p.m., prevailing Eastern Time (the “Response Deadline”). Local Rule 9075-2 and the Case Management Order provide that the Objection may be granted without a hearing if (a) no objection, responsive pleadings, or requests for a hearing have been filed on or before the applicable response deadline and (b) the attorney for the entity that filed the Objection complies with such rule.

3. As of the filing of this certificate, more than forty-eight (48) hours have elapsed since the Response Deadline, and, to the best of my knowledge, no objection, responsive pleadings, or request for a hearing that have been (a) filed with the Court on the docket of the above-captioned chapter 11 cases (or the formerly jointly-administered docket) or (b) served on the Reorganized Debtors or their counsel remain unresolved with respect to entry of the proposed order attached hereto as **Exhibit A** (the “Order”).

4. The Reorganized Debtors received informal comments from certain parties. Those comments are reflected in the revised proposed Order and Schedules 1 and 2 to the Order. The

blacklines attached as **Exhibit B** hereto show the changes made to the proposed order and schedules.

5. Accordingly, the Reorganized Debtors respectfully request entry of the Order at the Court's earliest convenience. If not entered prior to the hearing, the Reorganized Debtors will seek entry of the Order at the hearing scheduled for 10:00 a.m., prevailing Eastern Time, on Thursday, September 30, 2021, 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.

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Dated: September 28, 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 (Revised)

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

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

**ORDER GRANTING REORGANIZED DEBTORS'
TWENTIETH OMNIBUS OBJECTION TO THE NO LIABILITY CLAIMS,
SUBSTANTIVELY DUPLICATE CLAIMS, AND CLAIMS TO BE MODIFIED**

Upon the objection, dated August 31, 2021 (the “20th Objection”)² of the above-captioned reorganized debtors (collectively, the “Reorganized Debtors”) for entry of an order (this “Order”) disallowing and expunging or modifying the claims as identified on **Schedules 1** and **2** attached hereto and pursuant to section 502(b) of the Bankruptcy Code and the Objection Procedures Order [Docket No. 1141], all as more fully set forth in the 20th Objection; and upon the Wagner Declaration; 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

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

² Capitalized terms used in this Order and not defined herein have the meanings given to such terms in the 20th Objection.

having found that the Reorganized Debtors provided due and sufficient individualized notice of the 20th 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 20th Objection establish just cause for the relief granted herein, in that the 20th 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 20th Objection is granted as set forth herein.
2. The No Liability Claims listed on **Schedule 1** attached hereto are disallowed and expunged in their entirety.
3. The Substantively Duplicate Claims listed in the column labeled “Claims to be Disallowed” 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 20th 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 20th 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 20th 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 20th 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

THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Schedule 1 to the Order

No Liability Claims (Revised)

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

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1 JOHNNY R. WILKERSON HASSAKIS AND HASSAKIS, P.C. 206 SOUTH NINTH STREET, SUITE 201 MOUNT VERNON, IL 62864	5/30/2019	19-22460	Valor Telecommunications of Texas, LLC	1710	\$ 5,000,000.00
Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. The Reorganized Debtors are not liable for such amounts.				TOTAL	\$ 5,000,000.00

Schedule 2 to the Order

Substantively Duplicate Claims (Revised)

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

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	JOHNNY R. WILKERSON HASSAKIS AND HASSAKIS, P.C. 206 SOUTH NINTH STREET, SUITE 201 MOUNT VERNON, IL 62864	05/30/19	Windstream Holdings, Inc. 19-22312	1708	\$ 5,000,000.00	JOHNNY R. WILKERSON HASSAKIS AND HASSAKIS, P.C. 206 SOUTH NINTH STREET, SUITE 201 MOUNT VERNON, IL 62864	05/30/19	Valor Telecommunications of Texas, LLC 19-22460	1710	\$ 5,000,000.00	
Reason: The underlying liability asserted in the claim to be disallowed is included in the surviving claim.											
Total					\$ 5,000,000.00	Total					\$ 5,000,000.00

Exhibit B

Blacklines

Attachment 1 to Exhibit B

Blackline - 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., Case No. 19-22312)

**ORDER GRANTING REORGANIZED DEBTORS'
TWENTIETH OMNIBUS OBJECTION TO THE NO LIABILITY CLAIMS,
SUBSTANTIVELY DUPLICATE CLAIMS, AND CLAIMS TO BE MODIFIED**

Upon the objection, dated August 31, 2021 (the “20th Objection”)² of the above-captioned reorganized debtors (collectively, the “Reorganized Debtors”) for entry of an order (this “Order”) disallowing and expunging or modifying the claims as identified on Schedules 1, and 2, ~~3~~, ~~and 4~~ attached hereto and pursuant to section 502(b) of the Bankruptcy Code and the Objection Procedures Order [Docket No. 1141], all as more fully set forth in the 20th Objection; and upon the Wagner Declaration; 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

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

² Capitalized terms used in this Order and not defined herein have the meanings given to such terms in the 20th Objection ~~filed contemporaneously herewith~~.

28 U.S.C. §§ 1408 and 1409; and the Court having found that the Reorganized Debtors provided due and sufficient individualized notice of the 20th 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 20th Objection establish just cause for the relief granted herein, in that the 20th 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 20th Objection is granted as set forth herein.
2. The No Liability Claims listed on Schedule 1 attached hereto are disallowed and expunged in their entirety.
3. The Substantively Duplicate Claims listed in the column labeled “Claims to be Disallowed” on Schedule 2 attached hereto are disallowed and expunged in their entirety.

~~4. The Claims to be Modified identified on Schedules 3 and 4 attached hereto are hereby modified in accordance with the corresponding entries within the “Modified Claims” column relating to the amount and/or priority identified in the corresponding sub-column, as described in the Motion.~~

~~5. The “Remaining Claims” as identified on Schedule 2 attached hereto and the “Modified Claims” as identified on Schedules 3 and 4 attached hereto, as described above, (collectively, the “Surviving Claims”) will remain on the Claims Register (including remain, subject to any future objection on any basis), subject to the terms hereof.~~

~~6. The total of the remaining Pennsylvania Claims to be Modified shall be \$1,863,226.27 (the "Payment Amount") after the modifications for the tax liability, interest, and the Debtors' prepayments and overpayments, as described in the 20th Objection and Wagner Declaration.~~

~~7. Upon the Reorganized Debtors' payment of the Payment Amount to the Department, the Pennsylvania Claims to be Modified shall be expunged.~~

~~8. Upon the payment by the Reorganized Debtors of the Payment Amount and the payment by the Debtors of any recording fees for liens, the Department shall release any and all liens on the Debtors' or Reorganized Debtors' properties that are on account of the Pennsylvania Claims.~~

~~9. The amounts of Post-Petition Credits available to each Reorganized Debtor to reduce taxes due for the calendar years 2019 and thereafter set forth on Exhibit 2 to the Wagner Declaration are preserved to the fullest extent under applicable law and remain otherwise unaffected by this Order.~~

4. ~~10.~~ Kurtzman Carson Consultants LLC is authorized to update the claims register to reflect the relief granted in this Order.

5. ~~11.~~ 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 20th Objection and as identified on Schedules 1, and 2, 3, and 4 attached hereto (to the extent they are not disallowed and expunged pursuant to this Order) on any grounds whatsoever at a later date.

6. ~~12.~~ Each objection to each claim as addressed in the 20th Objection and as identified on Schedules 1, and 2, 3, and 4 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 20th Objection and as identified on Schedules 1, and 2, ~~3, and 4~~ 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. ~~13.~~ Notice of the 20th Objection shall be deemed good and sufficient, and the applicable requirements of the Bankruptcy Rules and Local Bankruptcy Rules have been satisfied.

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

9. ~~15.~~ 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. ~~16.~~ 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 to Exhibit B

Blackline - No Liability Claims

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

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

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	CMN-RUS, INC; JEREMY R. JOHNSON POLSINELLI PC 600 THIRD AVENUE, 42ND FLOOR NEW YORK, NY 10016 Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This claim alleges obligations related to power charges for facilities in Wolcott, Marion, and Seymour. However, the claimant owes the Reorganized Debtors on account of certain power payments for a facility in Indianapolis. In addition, the claimant owes the Reorganized Debtors for inadvertant payments the Debtors made on account of fifteen (15) racks in Evansville that were to be free of charge pursuant to certain contract amendment(s). The Reorganized Debtors have provided materials for the claimant's review, including calculations.	10/20/2020	19-22312	Windstream Holdings, Inc.	8713	\$100,933.36
2	CMN-RUS, INC; ANDREW J. NAZAR, ESQ. POLSINELLI PC 900 WEST 48TH PLACE, SUITE 900 KANSAS CITY, MO 64112 Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. This claim remains unliquidated as of the date hereof.	10/21/2020	19-22449	Windstream KDE, LLC	8710	Undetermined*
3	COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF REVENUE BUREAU OF COMPLIANCE PO BOX 280948 HARRISBURG, PA 17128-0946 Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant.	10/7/2020	19-22312	Windstream Holdings, Inc.	8633	\$2,169,089.95
4	JAMES A. LURZ HASSAKIS AND HASSAKIS, P.C. 206 SOUTH NINTH STREET, SUITE 201 MOUNT VERNON, IL 62864 Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. The Reorganized Debtors are not liable for such amounts.	5/30/2019	19-22460	Valor Telecommunications of Texas, LLC	1711	\$5,000,000.00
1 5	JOHNNY R. WILKERSON HASSAKIS AND HASSAKIS, P.C. 206 SOUTH NINTH STREET, SUITE 201 MOUNT VERNON, IL 62864 Reason: Pursuant to the Debtors' books and records, no amounts are due and no liability exists for this claimant. The Reorganized Debtors are not liable for such amounts.	5/30/2019	19-22460	Valor Telecommunications of Texas, LLC	1710	\$5,000,000.00
6	PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISON PO BOX 280946 HARRISBURG, PA 17128 Reason: Windstream objects because some of the receipts were not taxable, but is willing to compromise at 50% of the tax due. No interest is due from Windstream on tax due because the amount of overpayments far exceed the amount of the tax due.	8/26/2019	19-22315	Cavalier Telephone Mid-Atlantic, L.L.C.	7529	\$3,055,305.16

* Indicates claim contains unliquidated and/or undetermined amounts

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

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
7 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	5/22/2019	19-22317	Cavalier Telephone, L.L.C.	1685	\$3,300.00
Reason: No tax is due because company is not a provider of telecommunications service because the Secretary of State has not certificated it to provide telecommunications services. In addition, penalty is not a priority claim.					
8 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	5/13/2019	19-22323	The Other Phone Company, LLC	1426	\$8,357.00
Reason: No tax is due because company is not a provider of telecommunications service because the Secretary of State has not certificated it to provide telecommunications services.					
9 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	5/13/2019	19-22393	PAETEC, LLC	1422	\$23,350.00
Reason: The company was not certified to provide telecommunications service during at least half of the taxable period; so no tax is due on gross receipts. No interest is due because the amount of the overpayments exceed the purported amount of the tax due.					
10 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	2/11/2020	19-22395	US LEC of Pennsylvania LLC	8018	\$1,122,884.53
Reason: No interest is due because of other overpayments made by US LEC. Windstream objects because the company has been assessed on receipts that are statutorily excluded from tax or are not properly categorized as receipts from the provision of telephone messages. Windstream objects because the company was denied a deduction from taxable gross receipts for uncollectable accounts/bad debts. Windstream objects because the underlying assessments treat Windstream differently than other similarly situated taxpayers, denying Windstream the protections offered by the constitutions of Pennsylvania and the United States.					
11 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	5/13/2019	19-22433	Windstream Communications, LLC	1413	\$144,992.63
Reason: Interest is not allowed because overpayments exceed the amount of the tax due					
12 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	5/13/2019	19-22449	Windstream KDL, LLC	1423	\$135,419.73
Reason: Windstream objects because the company has been assessed on receipts that are statutorily excluded from tax. Windstream objects because the company has been assessed on receipts that are not properly categorized as receipts from the provision of telephone messages and are therefore not taxable. Windstream objects because the underlying assessments treat Windstream differently than other similarly situated taxpayers, denying Windstream the protections offered by the constitutions of Pennsylvania and the United States. Windstream objects as this company derives receipts only from the provision of wholesale telecommunications service, as such all receipts qualify for the resale exclusion from tax.					

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

NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
13 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946 Reason: Windstream submits that it made overpayments in 2012 and 2013 as set forth in Column K of Exhibit 1 to the Wagner Declaration. Windstream is willing to concede tax due per the proof of claim. No interest should be due given the fact that the overpayments far exceed the amount of the tax due. The amount of overpayment is based on the calculations set forth in the Wagner Declaration.	5/13/2019	19-22452	Windstream D&E Systems, LLC	1434	\$ 74,311.65
14 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946 Reason: The amount of the tax is reduced because of tax paid. No interest is due on such claim because of overpayments.	5/13/2019	19-22487	Windstream Buffalo Valley, Inc.	1417	\$ 61,671.23
15 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946 Reason: No tax is due because company is not a provider of telecommunications service because the Secretary of State has not certificated it to provide telecommunications services.	5/13/2019	19-22500	Windstream Cavalier, LLC	1419	\$ 6,600.00
16 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946 Reason: Windstream objects because the company has been assessed on receipts that are statutorily excluded from tax. Windstream objects because the company has been assessed on receipts that are not properly categorized as receipts from the provision of telephone messages and are therefore not taxable. Windstream objects because the underlying assessments treat Windstream differently than other similarly situated taxpayers, denying Windstream the protections offered by the constitutions of Pennsylvania and United States. Interest has been calculated as set forth in the Wagner Declaration.	8/13/2019	19-22505	Windstream Pennsylvania, LLC	7335	\$ 20,167,461.44
				TOTAL	\$ 37,073,676.68* \$ 5,000,000.00

* Indicates claim contains unliquidated and/or undetermined amounts

Schedule 2 to Exhibit B

Blackline - Substantively Duplicate Claims

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

The basis for the objection to each claim listed on this schedule may be found on pages 7-8 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 JAMES A. LURZ HASSAKIS AND HASSAKIS, P.C. 206 SOUTH NINTH STREET, SUITE 201 MOUNT VERNON, IL 62864	05/30/19	Windstream Holdings, Inc. 19-22312	1709	\$ 5,000,000.00	JAMES A. LURZ HASSAKIS AND HASSAKIS, P.C. 206 SOUTH NINTH STREET, SUITE 201 MOUNT VERNON, IL 62864	05/30/19	Valor Telecommunications of Texas, LLC 19-22460	1711	\$ 5,000,000.0 0
Reason: The underlying liability asserted in the claim to be disallowed is included in the surviving claim.									
1-2 JOHNNY R. WILKERSON HASSAKIS AND HASSAKIS, P.C. 206 SOUTH NINTH STREET, SUITE 201 MOUNT VERNON, IL 62864	05/30/19	Windstream Holdings, Inc. 19-22312	1708	\$ 5,000,000.00	JOHNNY R. WILKERSON HASSAKIS AND HASSAKIS, P.C. 206 SOUTH NINTH STREET, SUITE 201 MOUNT VERNON, IL 62864	05/30/19	Valor Telecommunications of Texas, LLC 19-22460	1710	\$ 5,000,000.00
Reason: The underlying liability asserted in claim to be disallowed is included in the surviving claim.									
Total				\$ 10,000,000.00 \$ 5,000,000.00	Total				\$ 10,000,000.00 \$ 5,000,000.00

Schedule 3 to Exhibit B

Blackline - Claims to be Modified - Amount

~~Windstream Finance Corp. 19-22397
Pg 26 of 30
Twentieth Omnibus Claims Objection
Schedule 3 - Claims to be Modified - Amount~~

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

		ASSERTED CLAIMS			MODIFIED CLAIMS		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 PA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128	8737	Windstream-Business-Holdings, LLC	Priority	\$18,669.81	Windstream-Business-Holdings, LLC	Priority	\$0.00
		Windstream-Business-Holdings, LLC	Secured	\$35,839.17	Windstream-Business-Holdings, LLC	Secured	\$24,753.58
		Subtotal		\$54,508.98	Subtotal		\$24,753.58
Reason: Claim filed after the bar date as to the 2016 tax year. Windstream objects because the company has been assessed on receipts that are statutorily excluded from tax. Windstream objects because the company has been assessed on receipts that are not properly categorized as receipts from the provision of telephone messages and are therefore not taxable. Windstream objects because the underlying assessments treat Windstream differently than other similarly-situated taxpayers, denying Windstream the protections offered by the constitutions of Pennsylvania and the United States.							
2 PA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128	8739	Windstream D&E, Inc.	Priority	\$66,372.84	Windstream D&E, Inc.	Priority	\$0.00
		Windstream D&E, Inc.	Secured	\$3,969,638.54	Windstream D&E, Inc.	Secured	\$66,422.12
		Subtotal		\$4,036,011.38	Subtotal		\$66,422.12
Reason: Windstream objects because the company has been assessed on receipts that are statutorily excluded from tax. Windstream objects because the company has been assessed on receipts that are not properly categorized as receipts from the provision of telephone messages and are therefore not taxable. Windstream objects because the underlying assessments treat Windstream differently than other similarly-situated taxpayers, denying Windstream the protections offered by the constitutions of Pennsylvania and the United States. Interest calculated based on ratio of POC interest to POC tax and applied to agreed amount of \$648k less overpayments of \$66k.							
3 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	1420	MeLeodUSA Telecommunications Services, L.L.C.	Priority	\$8,659.80	MeLeodUSA Telecommunications Services, L.L.C.	Priority	\$0.00
		MeLeodUSA Telecommunications Services, L.L.C.	Secured	\$128,730.90	MeLeodUSA Telecommunications Services, L.L.C.	Secured	\$54,168.97
		MeLeodUSA Telecommunications Services, L.L.C.	Unsecured	\$651.73	MeLeodUSA Telecommunications Services, L.L.C.	Unsecured	\$0.00
		Subtotal		\$138,042.43	Subtotal		\$54,168.97
Reason: Agreed to tax due on claim. Interest amount reduced by proportion of overpayments to tax due.							
4 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	1428	CoreComm-ATX, Inc.	Secured	\$4,048,631.86	CoreComm-ATX, Inc.	Secured	\$983,834.35
Reason: Windstream objects because the company has been assessed on receipts that are statutorily excluded from tax. Windstream objects because the company has been assessed on receipts not properly categorized as receipts from the provision of telephone messages and are therefore not taxable. Windstream objects to the claim to the extent it is based on erroneous increases to the reported taxable receipts based on reconciliations to the reported corporation tax sales apportionment factor. Windstream objects because the underlying assessments treat Windstream differently than other similarly-situated taxpayers, denying Windstream the protections offered by the constitutions of Pennsylvania and the United States.							

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~~Twentieth Omnibus Claims Objection
Schedule 3 - Claims to be Modified - Amount~~

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
5 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	1431	PaeTee-Communications, LLC	Secured	\$321,987.38	PaeTee-Communications, LLC	Secured	\$255,243.79
		PaeTee-Communications, LLC	Unsecured	\$0.02	PaeTee-Communications, LLC	Unsecured	\$0.00
		Subtotal		\$321,987.40	Subtotal		\$255,243.79

~~Reason: Windstream objects because the company has been assessed on receipts that are statutorily excluded from tax. Windstream objects because the company has been assessed on receipts that are not properly categorized as receipts from the provision of telephone messages and are therefore not taxable. Windstream objects because the company was denied a deduction from taxable gross receipts for uncollectable accounts/bad debts. Windstream objects to the claim to the extent it is based on erroneous increases to the reported taxable receipts based on reconciliations to the reported corporation tax sales apportionment factor. Windstream objects because the underlying assessments treat Windstream differently than other similarly-situated taxpayers; denying Windstream the protections offered by the constitutions of Pennsylvania and the United States.~~

6 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	1432	US LEC Communications LLC	Secured	\$20,791.87	US LEC Communications LLC	Secured	\$1,712.72
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~~Reason: No interest is due because of other overpayments made by US LEC. Windstream objects because the company has been assessed on receipts that are statutorily excluded from tax. Windstream objects because the company has been assessed on receipts that are not properly categorized as receipts from the provision of telephone messages and are therefore not taxable. Windstream objects because the company was denied a deduction from taxable gross receipts for uncollectable accounts/bad debts. Windstream objects because the underlying assessments treat Windstream differently than other similarly-situated taxpayers; denying Windstream the protections offered by the constitutions of Pennsylvania and the United States.~~

7 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	1435	Windstream Norlight, LLC	Secured	\$7,946.04	Windstream Norlight, LLC	Secured	\$4,900.86
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~~Reason: This modification reflects that no interest is due on account of this claim because of overpayments made by US LEC and Windstream Buffalo.~~

8 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	1546	Conversent Communications of Pennsylvania, LLC	Secured	\$7,667.33	Conversent Communications of Pennsylvania, LLC	Secured	\$186.83
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~~Reason: Windstream objects as no tax is due because company requested to discontinue its telecommunications certification with the Pennsylvania Public Utilities Commission and the request was granted in May 2014.~~

9 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	1549	Deltacom, LLC	Secured	\$72,678.45	Deltacom, LLC	Secured	\$2,437.68
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~~Reason: Windstream objects because the company has been assessed on receipts that are statutorily excluded from tax. Windstream objects because the company has been assessed on receipts that are not properly categorized as receipts from the provision of telephone messages and are therefore not taxable. Windstream objects because the company was denied a deduction from taxable gross receipts for uncollectable accounts/bad debts. Windstream objects to the claim to the extent it is based on the Department's erroneous finding that Windstream has not filed all necessary returns. Windstream objects because the underlying assessments treat Windstream differently than other similarly-situated taxpayers; denying Windstream the protections offered by the constitutions of Pennsylvania and the United States.~~

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

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
10 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	1552	Earthlink Business, LLC	Secured	\$595,632.40	Earthlink Business, LLC	Secured	\$367,021.32
Reason: Windstream objects because the company has been assessed on receipts that are statutorily excluded from tax. Windstream objects because the company has been assessed on receipts that are not properly categorized as receipts from the provision of telephone messages and are therefore not taxable. Windstream objects to the claim to the extent it is based on erroneous increases to the reported taxable receipts based on reconciliations to the reported corporation tax sales apportionment factor. Windstream objects because the Department has failed to provide a detailed basis for assessment, denying Windstream the ability to fairly challenge the assessment in contravention of the protections afforded taxpayers by the constitutions of Pennsylvania and the United States. Windstream objects because the underlying assessments treat Windstream differently than other similarly-situated taxpayers; denying Windstream the protections offered by the constitutions of Pennsylvania and the United States.							
11 PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISON PO BOX 280946 HARRISBURG, PA 17128	7535	Windstream Conestoga, Inc.	Priority	\$969,907.95	Windstream Conestoga, Inc.	Priority	\$0.00
		Windstream Conestoga, Inc.	Secured	\$4,134,246.07	Windstream Conestoga, Inc.	Secured	\$102,544.05
		Windstream Conestoga, Inc.	Unsecured	\$54,165.39	Windstream Conestoga, Inc.	Unsecured	\$0.00
		Subtotal		\$5,158,319.41	Subtotal		\$102,544.05
Reason: Windstream objects because the company has been assessed on receipts that are statutorily excluded from tax. Windstream objects because the company has been assessed on receipts that are not properly categorized as receipts from the provision of telephone messages. Windstream objects because the underlying assessments treat Windstream differently than other similarly-situated taxpayers; denying Windstream the protections offered by the constitutions of Pennsylvania and the United States. Interest has been calculated as described in the Wagner Declaration.							
TOTAL				\$ 14,462,217.55	TOTAL		\$ 1,863,226.27

Schedule 4 to Exhibit B

Blackline - Claims to be Modified - Amount, Reclassify

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

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

NAME	CLAIM#	ASSERTED CLAIMS			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 CITY OF LINCOLN, NEBRASKA CITY OF LINCOLN CITY ATTORNEY STEVEN HUGGENBERGER 555 S. 10TH ST. LINCOLN, NE 68508-3997	8651	Windstream-Nebraska, Inc.	Priority	\$1,929,443.00	Windstream-Nebraska, Inc.	Priority	\$0.00
					Windstream-Nebraska, Inc.	Unsecured	\$413,481.69
						Subtotal	\$413,481.69
Reason: The modified amount reflects an adjustment per a review of the claimant's proof of claim, the documents attached thereto, and a reasonable review of the Debtors' books and records. The modified priority reflects that, according to Debtors' books and records and/or documentation filed with the proof of claim, the claim is unsecured and does not qualify for priority status.							
		TOTAL		\$1,929,443.00	TOTAL		\$413,481.69