

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)	
)	Chapter 11
)	
WESTMORELAND COAL COMPANY, <i>et al.</i> , ¹)	Case No. 18-35672 (DRJ)
)	
Debtors.)	(Jointly Administered)
)	

**THIRD SUPPLEMENTAL
DECLARATION OF STEPHEN E. HESSLER
IN SUPPORT OF THE DEBTORS' APPLICATION
FOR ENTRY OF AN ORDER AUTHORIZING THE
RETENTION AND EMPLOYMENT OF KIRKLAND &
ELLIS LLP AND KIRKLAND & ELLIS INTERNATIONAL
LLP AS ATTORNEYS FOR THE DEBTORS AND DEBTORS
IN POSSESSION EFFECTIVE *NUNC PRO TUNC* TO THE PETITION DATE**

I, Stephen E. Hessler, being duly sworn, state the following under penalty of perjury:

1. I am the president of Stephen E. Hessler, P.C., a partner of the law firm of Kirkland & Ellis LLP, located at 601 Lexington Avenue, New York, New York 10022, and a partner of Kirkland & Ellis International LLP (together with Kirkland & Ellis LLP, collectively, "Kirkland").² I am the lead attorney from Kirkland working on the above-captioned chapter 11 cases. I am a member in good standing of the Bar of the State of New York, and I have

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in *Amended Joint Chapter 11 Plan of Westmoreland Coal Company and Certain of Its Debtor Affiliates* (with all supplements and exhibits thereto, the "WLB Chapter 11 Plan"), which was attached to the order confirming the WLB Chapter 11 Plan [Docket No. 1561] as Exhibit A.

been admitted *pro hac vice* to practice in the United States Bankruptcy Court for the Southern District of Texas. There are no disciplinary proceedings pending against me.

2. I submit this third supplemental declaration in support of the Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date [Docket No. 277] (the "Application") of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), pursuant to sections 327(a) and 330 of title 11 of the United States Code (the "Bankruptcy Code") and rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and rules 2014-1 and 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the "Bankruptcy Local Rules"). Except as otherwise noted, I have personal knowledge of the matters set forth herein.

Background

3. On October 22, 2018, the Debtors filed the Application. In support of the Application, the Debtors filed the *Declaration of Stephen E. Hessler in Support of the Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* (the "Original Declaration") as Exhibit B to the Application. On November 14, 2018, the Court entered an order granting the Application and authorized the employment and retention of Kirkland as attorneys for the Debtors [Docket No. 491].

4. On December 14, 2018, Kirkland submitted the *First Supplemental Declaration of Stephen E. Hessler, in Support of Application of the Debtors Application for Entry of an Order*

Authorizing the Employment and Retention of Kirkland & Ellis LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date disclosing modifications to its billing rates [Docket No. 778].

5. On January 31, 3029, Kirkland submitted the *Second Supplemental Declaration of Stephen E. Hessler, in Support of the Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* which disclosed additional information on parties searched in the Original Declaration as well as information on entities not disclosed in the Original Declaration [Docket No. 1224].

6. As I stated in the previously filed declarations described above (collectively, the “Previous Declarations”), Kirkland has searched its electronic database of representations for connections to parties in interest in these chapter 11 cases. Certain connections were disclosed in the Previous Declarations. Since the Petition Date, Kirkland has updated those conflicts searches and has searched additional parties as Kirkland has become aware of additional parties in interest in these chapter 11 cases. In addition to the entities searched and disclosed in the Previous Declarations, Kirkland has searched its electronic database for the entities listed on **Schedule 1**, attached hereto. The following is a list of the additional categories that Kirkland has searched:³

<u>Schedule</u>	<u>Category</u>
1(a)	M&A Parties

³ Kirkland’s inclusion of parties in the following schedules is solely to illustrate Kirkland’s conflict search process and is not an admission that any party has a valid claim against the Debtors or that any party properly belongs in the schedules or has a claim or legal relationship to the Debtors of the nature described in the schedules.

7. There were no results generated from Kirkland's conflicts searches of the above-listed entities on **Schedule 1** to this supplemental declaration.⁴ In addition, Kirkland re-ran searches in its electronic database for the entities that were previously reviewed in the Application and the Original Declaration. Those entities that were re-searched are listed on **Schedule 2**. All current and prior representations of the parties identified on **Schedule 2** are in matters unrelated to the Debtors and these chapter 11 cases. Kirkland will update its disclosures as necessary and when Kirkland becomes aware of material information.

8. This supplemental declaration is submitted pursuant to section 1746 of title 28 of the United States Code. All facts set forth herein are based upon my personal knowledge of Kirkland's practices and Kirkland's representation of the Debtors and information learned from my review of relevant documents and information supplied to me by other parties, including partners or employees of Kirkland. No one individual at Kirkland has personal knowledge of all of the facts set forth in this supplemental declaration.

Additional Disclosures

9. This supplemental declaration makes certain additional disclosures. Based on the conflicts searches conducted to date, to the best of my knowledge, neither I, Kirkland, nor any partner, of counsel, or associate thereof, insofar as I have been able to ascertain, has any

⁴ As referenced in Schedule 2, the term "current" means an entity listed as a client in Kirkland's conflicts search system to whom time was posted in the 12 months preceding the Petition Date. As referenced in Schedule 2, the term "former" means an entity listed as a client in Kirkland's conflicts search system to whom time was posted between 12 and 36 months preceding the Petition Date. As referenced in Schedule 2, the term "closed" means an entity listed as a client in Kirkland's conflicts search system to whom time was posted in the 36 months preceding the Petition Date, but for which the client representation has been closed. Whether an actual client relationship exists can only be determined by reference to the documents governing Kirkland's representation rather than its potential listing in Kirkland's conflicts search system. The list generated from Kirkland's conflicts search system is over-inclusive. As a general matter, Kirkland discloses connections with "former" or "closed" clients for whom time was posted in the last 36 months, but does not disclose connections if time was billed more than 36 months before the Petition Date.

connections with the Debtors, their creditors, or any other entities who may be parties in interest, their respective attorneys or accountants, the Office of the United States Trustee for the Southern District of Texas (the “U.S. Trustee”), any person employed by the U.S. Trustee, or any person employed by the Bankruptcy Court for the Southern District of Texas, the United States District Court for the Southern District of Texas, or the United States Court of Appeals for the Fifth Circuit, except as disclosed or otherwise described herein and in the Original Declaration.

Specific Disclosures

10. As disclosed below, certain of the WMLP Debtors and their non-Debtor affiliates or other entities associated with the WMLP Debtors are affiliates or creditors of entities that Kirkland currently represents or has represented in bankruptcy proceedings or post-effective date claims processes. Similarly, certain parties that may be parties in interest in the WMLP Debtors’ chapter 11 cases are current or former Kirkland restructuring clients. This includes the WLB Debtors, which Kirkland continues to represent following the Plan Effective Date. Kirkland will not represent the WLB Debtors, the WLB Debtors’ non-Debtor affiliates, or other entities associated with the WLB Debtors in any matter related to other Kirkland clients’ bankruptcy proceedings. The WMLP Debtors will utilize Jones Day as conflicts counsel (“Conflicts Counsel”) at the direction of Conflicts Committee of the Board of Directors of Westmoreland Resources GP, LLC (the “Conflicts Committee”) to advise the applicable WMLP Debtor(s) regarding matters pertaining to the chapter 11 cases in which an actual conflict exists between any WLB Debtor, on the one hand, and any WMLP Debtor, on the other hand, which shall be determined by the Conflicts Committee (the “Conflict Matters”). Because any Conflict Matter will be addressed by Conflicts Counsel for the applicable entity and not by Kirkland, insofar as I

am able to ascertain, these interrelationships do not preclude Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

11. As disclosed on **Schedule 2**, certain parties in interest in these chapter 11 cases are current or former Kirkland clients. Kirkland has not represented, nor will Kirkland represent, any of these parties or any of their affiliates in any matter related to these chapter 11 cases. I do not believe these representations preclude Kirkland from being disinterested under the Bankruptcy Code.

12. Generally, it is Kirkland's policy to disclose entities in the capacity that they first appear in a conflicts search. For example, if an entity already has been disclosed in the Previous Declarations in one capacity (e.g., a customer), and the entity appears in a subsequent conflicts search in a different capacity (e.g., a vendor), Kirkland does not disclose the same entity again in supplemental declarations, unless the circumstances are such in the latter capacity that additional disclosure is required.

Affirmative Statement of Disinterestedness

13. Based on the conflicts searches conducted to date and described in the Original Declaration and herein, to the best of my knowledge and insofar as I have been able to ascertain, (a) Kirkland is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors' estates and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in the Original Declaration and herein.

14. Kirkland will continue to review its files periodically during the pendency of these chapter 11 cases to ensure that no conflicts or other disqualifying circumstances exist or arise.

If any new relevant facts or relationships are discovered or arise, Kirkland will use its reasonable efforts to identify any such further developments and will file a supplemental declaration as required by Bankruptcy Rule 2014(a) and as stated in the Previous Declarations and herein.

[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, information, and belief.

Dated: April 15, 2019

Respectfully submitted,

/s/ Stephen E. Hessler

Stephen E. Hessler
as President of Stephen E. Hessler, P.C., as
Partner of Kirkland & Ellis LLP; and as Partner
of Kirkland & Ellis International LLP

SCHEDULE 1

List of Schedules

<u>Schedule</u>	<u>Category</u>
1(a)	M&A Parties

SCHEDULE 1(a)

M&A Parties

Western Coal Acquisition Partners LLC

Westmoreland Mining Holdings LLC

SCHEDULE 2

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Andrews International Impact Fire Services LLC Integrated Power Services LLC Magnitude Software	Audax Co-Invest III, L.P. Audax Mezzanine Fund III, L.P. Audax Trust Co-invest, L.P.	Current Current Current
Andrews International Universal Protection Service Universal Protection Service LP	WP Re Cayman Limited	Current
Apollo Management Holdings LP Career Builder CareerBuilder Employment Screening LLC CareerBuilder LLC Presidio Holdings Inc. West Corp.	AEPF III 34 S.à r.l. Marc Rowan	Current Current
AvePoint Inc. Goldman Sachs Group Inc.	Goldman Sachs International Ltd.	Current
Blackhawk Land & Resources LLC	BHM-WV, LLC Black Oak Mining, LLC Blackhawk Coal Sales, LLC Blackhawk Land and Resources, LLC Blackhawk Mining LLC Blackhawk River Logistics, LLC Blue Creek Mining, LLC Blue Diamond Mining, LLC Campbell's Creek Mining, LLC Eagle Shield, LLC Fanco Plant Loadout, LLC FCDC Coal, Inc. Gateway Eagle Mining, LLC Guyandotte Mining, LLC Hampden Coal, LLC Kanawha Eagle Mining, LLC Logan & Kanawha, LLC Panther Creek Mining, LLC Pine Branch Land, LLC	Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Pine Branch Mining, LLC Pine Branch Resources, LLC Redhawk Mining, LLC Rock Lick Prep Plant, LLC Rockwell Mining, LLC Spruce Pine Land Company Spurlock Mining, LLC Triad Mining, LLC Triad Trucking, LLC Wells Prep Plant, LLC	Current Current Current Current Current Current Current Current Current Current
BNSF Railway Co. Burlington Northern Inc. Burlington Northern Railroad Co. Pacific Power & Light Co. PacifiCorp PacifiCorp Energy PacifiCorp Legal Rocky Mountain Power Rocky Mountain Power LLC	Precision Castparts Corp.	Closed
Boston Partners	Mariner Investment Group, LLC	Current
CCA Group LLC	CCA Group, LLC	Current
Chevron Mining Chevron Mining Inc. Chevron Products Co. Chevron USA Inc. Four Star Oil & Gas Co. Gulf Oil Corp.	Chevron Corporation	Current
Clorox Co. of Canada Ltd., The Clorox Co., The Kingsford Manufacturing Co.	Matthew Shattock	Current
Deloitte & Touche LLP	Deloitte Statsautoriseret Revisionspartnerselskab Deloitte USA LLP	Current Current
Dominion East of Ohio Dominion Energy Inc. Dominion North Carolina	Dominion Energy Services, Inc.	Current
Ernst & Young Ernst & Young LLP	Ernst & Young Canada	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Franklin Advisers Inc. Franklin Resources Franklin Resources Inc. Franklin Templeton Investments Franklin Templeton Investments Corp.	Benefit Street Partners	Current
Gamut Capital Management LP	Gamut Capital Management, L.P.	Current
Guggenheim Rydex Investments Security Investors LLC	Guggenheim Credit Services, LLC	Current
Honeywell Building Solutions Inc.	Honeywell Aerospace, Inc.	Current
IBM Canada Ltd.	David C. Chaffetz	Current
KeyBanc Capital Markets Inc.	KeyBanc Capital Markets Inc.	Current
Lenovo Canada Inc.	Lenovo (United States) Inc.	Current
	Lenovo Group Ltd.	Current
Millennium Management LLC	Millennium Partners, L.P.	Current
Redwood Capital Management LLC Redwood Opportunity Master Fund	Redwood Capital Management, LLC	Current
Velocity Technology Solutions Inc.	Silver Lake Kraftwerk Fund, L.P.	Current
Windstream Holdings Inc.	A.R.C. Networks, Inc.	Current
	Allworx Corp.	Current
	American Telephone Company, LLC	Current
	ARC Networks, Inc.	Current
	ATX Communications, Inc.	Current
	ATX Licensing, Inc.	Current
	ATX Telecommunications Services of Virginia, LLC	Current
	Birmingham Data Link, LLC	Current
	BOB, LLC	Current
	Boston Retail Partners LLC	Current
	BridgeCom Holdings, Inc.	Current
	BridgeCom International, Inc.	Current
	BridgeCom Solutions Group, Inc.	Current
	Broadview Networks of Massachusetts, Inc.	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Broadview Networks of Virginia, Inc.	Current
	Broadview Networks, Inc.	Current
	Broadview NP Acquisition Corp.	Current
	Buffalo Valley Management Services, Inc.	Current
	Business Telecom of Virginia, Inc.	Current
	Business Telecom, LLC	Current
	BV-BC Acquisition Corporation	Current
	Cavalier IP TV, LLC	Current
	Cavalier Services, LLC	Current
	Cavalier Telephone Mid-Atlantic, L.L.C.	Current
	Cavalier Telephone, L.L.C.	Current
	CCL Historical, Inc.	Current
	Choice One Communications of Connecticut Inc.	Current
	Choice One Communications of Maine Inc.	Current
	Choice One Communications of Massachusetts Inc.	Current
	Choice One Communications of New York Inc.	Current
	Choice One Communications of Ohio Inc.	Current
	Choice One Communications of Pennsylvania Inc.	Current
	Choice One Communications of Rhode Island Inc.	Current
	Choice One Communications of Vermont Inc.	Current
	Choice One Communications Resale L.L.C.	Current
	Choice One of New Hampshire, Inc.	Current
	Cinergy Communications Company of Virginia, LLC	Current
	Conestoga Enterprises, Inc.	Current
	Conestoga Management Services, Inc.	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Conestoga Wireless Company	Current
	Connecticut Broadband, LLC	Current
	Connecticut Telephone & Communication Systems, Inc.	Current
	Conversent Communications Long Distance, LLC	Current
	Conversent Communications of Connecticut, LLC	Current
	Conversent Communications of Maine, LLC	Current
	Conversent Communications of Massachusetts, Inc.	Current
	Conversent Communications of New Hampshire, LLC	Current
	Conversent Communications of New Jersey, LLC	Current
	Conversent Communications of New York, LLC	Current
	Conversent Communications of Pennsylvania, LLC	Current
	Conversent Communications of Rhode Island, LLC	Current
	Conversent Communications of Vermont, LLC	Current
	Conversent Communications Resale L.L.C.	Current
	CoreComm Communications, LLC	Current
	CoreComm-ATX, Inc.	Current
	CTC Communications Corporation	Current
	CTC Communications of Virginia, Inc.	Current
	D&E Communications, LLC	Current
	D&E Management Services, Inc.	Current
	D&E Networks, Inc.	Current
	D&E Wireless, Inc.	Current
	Deltacom, LLC	Current
	Earthlink Business, LLC	Current
	Earthlink Carrier, LLC	Current
	Equity Leasing, Inc.	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Eureka Broadband Corporation	Current
	Eureka Holdings, LLC	Current
	Eureka Networks, LLC	Current
	Eureka Telecom of VA, Inc.	Current
	Eureka Telecom, Inc.	Current
	Georgia Windstream, LLC	Current
	Heart of the Lakes Cable Systems, Inc.	Current
	Infocore, Inc.	Current
	InfoHighway Communications Corporation	Current
	Info-Highway International, Inc.	Current
	InfoHighway of Virginia, Inc.	Current
	Intellifiber Networks, LLC	Current
	Iowa Telecom Data Services, L.C.	Current
	Iowa Telecom Technologies, LLC	Current
	IWA Services, LLC	Current
	KDL Holdings, LLC	Current
	LDMI Telecommunications, LLC	Current
	Lightship Telecom, LLC	Current
	MASSCOMM, LLC	Current
	McLeodUSA Information Services LLC	Current
	McLeodUSA Purchasing, LLC	Current
	McLeodUSA Telecommunications Services, L.L.C.	Current
	MPX, Inc.	Current
	Nashville Data Link, LLC	Current
	Network Telephone, LLC	Current
	Norlight Telecommunications of Virginia, LLC	Current
	Oklahoma Windstream, LLC	Current
	Open Support Systems, LLC	Current
	PaeTec Communications of Virginia, LLC	Current
	PaeTec Communications, LLC	Current
	PAETEC Holding, LLC	Current
	PAETEC iTEL, L.L.C.	Current
	PAETEC Realty LLC	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	PAETEC, LLC	Current
	PCS Licenses, Inc.	Current
	Progress Place Realty Holding Company, LLC	Current
	RevChain Solutions, LLC	Current
	SM Holdings, LLC	Current
	Southwest Enhanced Network Services, LLC	Current
	Talk America of Virginia, LLC	Current
	Talk America, LLC	Current
	Televue, LLC	Current
	Texas Windstream, LLC	Current
	The Other Phone Company, LLC	Current
	TriNet, LLC	Current
	TruCom Corporation	Current
	US LEC Communications LLC	Current
	US LEC of Alabama LLC	Current
	US LEC of Florida LLC	Current
	US LEC of Georgia LLC	Current
	US LEC of Maryland LLC	Current
	US LEC of North Carolina LLC	Current
	US LEC of Pennsylvania LLC	Current
	US LEC of South Carolina LLC	Current
	US LEC of Tennessee LLC	Current
	US LEC of Virginia LLC	Current
	US Xchange Inc.	Current
	US Xchange of Illinois, L.L.C.	Current
	US Xchange of Indiana, L.L.C.	Current
	US Xchange of Michigan, L.L.C.	Current
	US Xchange of Wisconsin, L.L.C.	Current
	Valor Telecommunications of Texas, LLC	Current
	WaveTel NC License Corporation	Current
	WIN Sales & Leasing, Inc.	Current
	Windstream Accucomm Networks, LLC	Current
	Windstream Accucomm Telecommunications, LLC	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Windstream Alabama, LLC	Current
	Windstream Arkansas, LLC	Current
	Windstream Buffalo Valley, Inc.	Current
	Windstream Business Holdings, LLC	Current
	Windstream BV Holdings, LLC	Current
	Windstream Cavalier, LLC	Current
	Windstream Communications Kerrville, LLC	Current
	Windstream Communications Telecom, LLC	Current
	Windstream Communications, LLC	Current
	Windstream Concord Telephone, LLC	Current
	Windstream Conestoga, Inc.	Current
	Windstream CTC Internet Services, Inc.	Current
	Windstream D&E Systems, LLC	Current
	Windstream D&E, Inc.	Current
	Windstream Direct, LLC	Current
	Windstream Eagle Holdings LLC	Current
	Windstream Eagle Services, LLC	Current
	Windstream EN-TEL, LLC	Current
	Windstream Finance Corp.	Current
	Windstream Florida, LLC	Current
	Windstream Georgia Communications, LLC	Current
	Windstream Georgia Telephone, LLC	Current
	Windstream Georgia, LLC	Current
	Windstream Holding of the Midwest, Inc.	Current
	Windstream Iowa Communications, LLC	Current
	Windstream Iowa-Comm, LLC	Current
	Windstream IT-Comm, LLC	Current
	Windstream KDL, LLC	Current
	Windstream KDL-VA, LLC	Current
	Windstream Kentucky East, LLC	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Windstream Kentucky West, LLC	Current
	Windstream Kerrville Long Distance, LLC	Current
	Windstream Lakedale Link, Inc.	Current
	Windstream Lakedale, Inc.	Current
	Windstream Leasing, LLC	Current
	Windstream Lexcom Communications, LLC	Current
	Windstream Lexcom Entertainment, LLC	Current
	Windstream Lexcom Long Distance, LLC	Current
	Windstream Lexcom Wireless, LLC	Current
	Windstream Mississippi, LLC	Current
	Windstream Missouri, LLC	Current
	Windstream Montezuma, LLC	Current
	Windstream Nebraska, Inc.	Current
	Windstream Network Services of the Midwest, Inc.	Current
	Windstream New York, Inc.	Current
	Windstream Norlight, LLC	Current
	Windstream North Carolina, LLC	Current
	Windstream NorthStar, LLC	Current
	Windstream NTI, LLC	Current
	Windstream NuVox Arkansas, LLC	Current
	Windstream NuVox Illinois, LLC	Current
	Windstream NuVox Indiana, LLC	Current
	Windstream NuVox Kansas, LLC	Current
	Windstream NuVox Missouri, LLC	Current
	Windstream NuVox Ohio, LLC	Current
	Windstream NuVox Oklahoma, LLC	Current
	Windstream NuVox, LLC	Current
	Windstream of the Midwest, Inc.	Current
	Windstream Ohio, LLC	Current
	Windstream Oklahoma, LLC	Current
	Windstream Pennsylvania, LLC	Current
	Windstream Services, LLC	Current
	Windstream SHAL Networks, Inc.	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Windstream SHAL, LLC	Current
	Windstream Shared Services, LLC	Current
	Windstream South Carolina, LLC	Current
	Windstream Southwest Long Distance, LLC	Current
	Windstream Standard, LLC	Current
	Windstream Sugar Land, LLC	Current
	Windstream Supply, LLC	Current
	Windstream Systems of the Midwest, Inc.	Current
	Windstream Western Reserve, LLC	Current
	Xeta Technologies, Inc.	Current