

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name Windstream Holding of the Midwest, Inc.		2 Issuer's employer identification number (EIN) 47-0632436	
3 Name of contact for additional information Clay Robinson, Vice President - Tax	4 Telephone No. of contact (404) 808-1923	5 Email address of contact Clay.Robinson@Windstream.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 4001 Rodney Parham Rd.		7 City, town, or post office, state, and ZIP code of contact Little Rock, Arkansas 72212	
8 Date of action 9/21/2020	9 Classification and description 1st Lien Debt		
10 CUSIP number 016090AA0	11 Serial number(s)	12 Ticker symbol	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► On September 21, 2020, Windstream Holdings, Inc., transferred substantially all of its assets and liabilities to a newly formed corporation in a reorganization under section 368(a)(1)(G), pursuant to a Chapter 11 bankruptcy plan of reorganization. Pursuant to the plan of reorganization, the acquiring corporation issued new 1st Lien Debt to Windstream Holdings, Inc.

Windstream Holdings, Inc., transferred the new 1st Lien Debt received from the acquiring corporation to the holders of the 1st Lien Debt of Windstream Holding of the Midwest, Inc., in satisfaction and cancellation of such outstanding indebtedness.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► The transfer by Windstream Holdings, Inc., of the newly issued 1st Lien Debt of the acquiring corporation to the holders of the 1st Lien Debt of Windstream Holdings of the Midwest, Inc., in satisfaction and cancellation of such outstanding indebtedness was a taxable exchange.

The creditors tax basis in the newly issued debt may equal either the fair market value of the newly issued debt at the time of the exchange under general section 1001 principles or the issue price of the newly issued debt under Treas. Reg. 1.1001-1(g)(1).

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► Pursuant to the bankruptcy plan of reorganization, the fair market value of the 1st Lien Debt of the acquiring corporation on the date of the exchange was equal to its face amount.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► Sections 1001, 1011, 1012

18 Can any resulting loss be recognized? ► Any loss realized by a holder of the Windstream Holding of the Midwest, Inc., 1st Lien Debt as a result of the organizational action may be recognized pursuant to section 1001.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The organizational action occurred on September 21, 2020. Each holder of the specified securities should report the tax consequences of the organizational action with respect to the specified securities in its tax return for the tax year that includes the date of the organizational action.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ► Clay Robinson Date ► 11/5/2020

Print your name ► Clay Robinson

Title ► Vice President - Tax

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
	Firm's address ►	Phone no.			