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*Proposed Counsel to the Debtors and Debtors in Possession*

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

**RECEIVED**

MAY 28 2020

**SOUTH DAKOTA PUBLIC  
 UTILITIES COMMISSION**

In re:

) Chapter 11

FRONTIER COMMUNICATIONS

) Case No. 20-22476 (RDD)

CORPORATION, *et al.*,<sup>1</sup>

)

Debtors.

) (Jointly Administered)

)

**NOTICE OF FILING OF REVISED PROPOSED**

**FINAL ORDER (I) AUTHORIZING THE PAYMENT OF PREPETITION TAXES AND  
 FEES AND (II) GRANTING RELATED RELIEF**

**PLEASE TAKE NOTICE** that on April 15, 2020, the above-captioned debtors and debtors in possession (the “Debtors”) filed the *Debtors’ Motion for Entry of Interim and Final Orders (I) Authorizing the Payment of Prepetition Taxes and Fees and (II) Granting Related Relief* [Docket No. 9] (the “Motion”) in the United States Bankruptcy Court for the Southern District of New York (the “Court”).

<sup>1</sup> The last four digits of Debtor Frontier Communications Corporation’s tax identification number are 9596. Due to the large number of debtor entities in these chapter 11 cases, for which the Court has ordered joint administration, a complete list of the debtor entities and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.primeclerk.com/ftc>. The location of the Debtors’ service address for purposes of these chapter 11 cases is: 50 Main Street, Suite 1000, White Plains, New York 10606.

**PLEASE TAKE FURTHER NOTICE** that on April 20, 2020, the Court entered the *Interim Order (I) Authorizing the Payment of Prepetition Taxes and Fees and (II) Granting Related Relief* [Docket No. 85] (the “Interim Order”).

**PLEASE TAKE FURTHER NOTICE** that the Debtors hereby file a revised proposed *Final Order (I) Authorizing the Payment of Prepetition Taxes and Fees and (II) Granting Related Relief*, attached hereto as **Exhibit A** (the “Final Order”).

**PLEASE TAKE FURTHER NOTICE** that a blackline reflecting changes from the proposed final order filed with the Motion on April 15, 2020 is attached hereto as **Exhibit B**.

**PLEASE TAKE FURTHER NOTICE** that a hearing to consider entry of the proposed Final Order will be held at a telephonic hearing before the Honorable Robert D. Drain, scheduled for **May 22, 2020, at 10:00 a.m., prevailing Eastern Time** (the “Hearing”).

**PLEASE TAKE FURTHER NOTICE** that, in accordance with General Order M-543 dated March 20, 2020, the Hearing will be conducted telephonically. Any parties wishing to participate must do so telephonically by making arrangements through CourtSolutions online at <https://www.court-solutions.com>. Any objections or responses to entry of the proposed Final Order were to be filed no later than **May 15, 2020, at 4:00 p.m., prevailing Eastern Time**, and served as required by the Case Management Procedures.<sup>2</sup> The Committee’s, the U.S. Trustee’s, and the Noteholder Groups’ deadline was extended to May 18, 2020, at 4:00 p.m. Eastern Time.

**PLEASE TAKE FURTHER NOTICE** that the Hearing may be continued or adjourned thereafter from time to time without further notice other than an announcement of the adjourned date or dates at the Hearing or at a later hearing.

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<sup>2</sup> See *Interim Order (I) Establishing Certain Notice, Case Management, and Administrative Procedures and (II) Granting Related Relief* [Docket No. 81].

**PLEASE TAKE FURTHER NOTICE** that a copies of the Motion, Interim Order, and other pleadings for subsequent hearings may be obtained free of charge by visiting the website of Prime Clerk LLC at <https://cases.primeclerk.com/ftt>. You may also obtain copies of any pleadings by visiting the Court's website at <http://www.nysb.uscourts.gov> in accordance with the procedures and fees set forth therein.

*[Remainder of page intentionally left blank.]*

Dated: May 21, 2020  
New York, New York

/s/ Stephen E. Hessler

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*Proposed Counsel to the Debtors and Debtors in Possession*

**Exhibit A**

**Proposed Final Order**

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

In re:	)	
	)	Chapter 11
	)	
FRONTIER COMMUNICATIONS	)	Case No. 20-22476 (RDD)
CORPORATION, <i>et al.</i> , <sup>1</sup>	)	
	)	
Debtors.	)	(Jointly Administered)
	)	

**FINAL ORDER (I) AUTHORIZING THE PAYMENT OF CERTAIN  
PREPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Upon the motion (the "Motion")<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of a final order (this "Final Order"), (a) authorizing the Debtors, in their sole discretion, to remit and pay certain accrued and outstanding Taxes and Fees; and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having 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) that this Court may decide by a final order consistent with Article III of the United States Constitution; and this Court having found that venue in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and, following an interim hearing on the Motion, the Court having entered an Interim Order granting the Motion on an interim basis; and due and proper notice of

<sup>1</sup> The last four digits of Debtor Frontier Communications Corporation's tax identification number are 9596. Due to the large number of debtor entities in these chapter 11 cases, for which the Court ordered joint administration, a complete list of the debtor entities and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://cases.primeclerk.com/ftc>. The location of the Debtors' service address for purposes of these chapter 11 cases is: 50 Main Street, Suite 1000, White Plains, New York 10606.

<sup>2</sup> Capitalized terms used herein but not otherwise defined have the meanings ascribed in the Motion.

entry of the Interim Order and the Debtors' notice of the Motion's request for final relief and the opportunity for a hearing thereon were appropriate and no other notice thereof need be provided; and upon the record of the final hearing held by the Court on May 22, 2020 and all of the proceedings herein; and, after due deliberation, this Court having determined that the legal and factual bases set forth in the Motion and at the hearing establish good and sufficient cause for the relief granted herein, in that such relief provides a material net benefit to the Debtors' estates and creditors after taking into account the Bankruptcy Code's priority scheme, and for the other reasons stated by the Court in its bench ruling at the hearing; now, therefore, it is HEREBY ORDERED THAT:

1. The Motion is granted on a final basis as set forth herein.
2. The Debtors are authorized to pay or remit (or use applicable credits to offset), in their sole discretion, the Taxes and Fees (including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Assessments), whether accrued prior to or after the Petition Date, that are payable during the pendency of these chapter 11 cases, absent further order of the Court, at such time when the Taxes and Fees are payable in the ordinary course of business. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit on account of any such Taxes and Fees. In no event shall the Debtors pay any prepetition Taxes before such amounts are due and payable, and this Final Order shall not be deemed to allow the Debtors to accelerate payment of any amounts for any Taxes that may be due and owing by the Debtors.
3. The Debtors are authorized, but not directed, to honor any amounts owed on account of any audits conducted in connection with their Taxes and Fees in the ordinary course of business.

4. The Debtors shall maintain a matrix of amounts paid on account of Taxes and Fees subject to the terms of this Order, including the following information: (a) the Governmental Authority or Authorities receiving payments; (b) the amount paid to each Governmental Authority to date; (c) the Debtor or Debtors that made the payments; and (d) a brief explanation of the Taxes and Fees associated with each payment. The Debtors shall provide the official committee of unsecured creditors (the "Committee") with a copy of this matrix on a monthly basis.

5. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed: (a) an admission as to the validity, priority, or amount of any particular claim against a Debtor entity; (b) a waiver of the Debtors', the Committee's, or any other party-in-interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Final Order or the Motion; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) a waiver or limitation of the Debtors', the Committee's, or any other party-in-interest's rights under the Bankruptcy Code or any other applicable law; or (g) a concession by the Debtors or any other party-in-interest that any liens (contractual, common law, statutory, or otherwise) satisfied pursuant to this Final Order are valid, and the Debtors and all other parties-in-interest expressly reserve their rights to contest the extent, validity, or perfection or seek avoidance of all such liens. Any payment made pursuant to this Final Order is not intended and should not be construed as an admission as to the validity, priority, or amount of any particular claim or a waiver of the Debtors', the Committee's, or any other party-in-interest's rights to subsequently dispute such claim.

6. The banks and financial institutions on which checks were drawn or electronic



payment requests made in payment of the prepetition obligations approved herein are authorized and directed to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order without any duty to inquire otherwise and without liability for following the Debtors' instructions.

7. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with any Taxes and Fees.

8. For the avoidance of doubt, other than as relating to approval or consent to entry of this Final Order (or the proposed form hereof), any consent or approval rights of the parties to the Restructuring Support Agreement shall remain in force unaffected from and after entry of this Final Order, solely to the extent the Restructuring Support Agreement remains in effect.

9. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

10. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Final Order are immediately effective and enforceable upon its entry.

11. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Final Order in accordance with the Motion.

12. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Order.

White Plains, New York

Dated: \_\_\_\_\_, 2020

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THE HONORABLE ROBERT D. DRAIN  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit B**

**Blackline to Filed Proposed Final Order (April 15)**

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

In re:	)	Chapter 11
	)	
FRONTIER COMMUNICATIONS	)	Case No. 20-22476 (RDD)
CORPORATION, <i>et al.</i> , <sup>1</sup>	)	
	)	
Debtors.	)	(Joint _____ Administration Requested)(Jointly Administered)
	)	

**FINAL ORDER (I) AUTHORIZING THE PAYMENT OF CERTAIN  
PREPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Upon the motion (the "Motion")<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of a final order (this "Final Order"), (a) authorizing the Debtors, in their sole discretion, to remit and pay certain accrued and outstanding Taxes and Fees; and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having 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 ~~February 1~~ January 31, 2012; and, as a core proceeding pursuant to 28 U.S.C. § 157(b) that this Court may ~~enter~~ decide by a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this ~~proceeding and the Motion~~ in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and ~~this~~, following an interim hearing on the Motion, the Court having found that ~~this is a core~~

<sup>1</sup> The last four digits of Debtor Frontier Communications Corporation's tax identification number are 9596. Due to the large number of debtor entities in these chapter 11 cases, for which the Debtors have requested Court ordered joint administration, a complete list of the debtor entities and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors' ~~proposed claims~~ and noticing agent at <https://cases.primeclerk.com/ftc>. The location of the Debtors' service address for purposes of these chapter 11 cases is: 50 Main Street, Suite 1000, White Plains, New York 10606.

<sup>2</sup> Capitalized terms used herein but not otherwise defined ~~herein~~ have the meanings ascribed to them in the Motion.

proceeding pursuant to 28 U.S.C. § 157(b); entered an Interim Order granting the Motion on an interim basis; and due and this Court having found that proper notice of entry of the Interim Order and the Debtors' notice of the Motion and Motion's request for final relief and the opportunity for a hearing on the Motion thereon were appropriate under the circumstances and no other notice thereof need be provided; and this Court having reviewed upon the Motion and having heard the statements in support record of the relief requested therein at a final hearing, if any, before this held by the Court (on May 22, 2020 and all of the "Hearing"); proceedings herein; and, after due deliberation, this Court having determined that the legal and factual bases set forth in the Motion and at the Hhearing establish just good and sufficient cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, in that such relief provides a material net benefit to the Debtors' estates and creditors after taking into account the Bankruptcy Code's priority scheme, and for the other reasons stated by the Court in its bench ruling at the hearing; now, therefore, it is HEREBY ORDERED THAT:

1. The Motion is granted on a final basis as set forth herein.
2. The Debtors are authorized to pay or remit (or use applicable credits to offset), in their sole discretion, the Taxes and Fees (including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Assessments), whether accrued prior to or after the Petition Date, that are payable during the pendency of these chapter 11 cases, absent further order of the Court, at such time when the Taxes and Fees are payable in the ordinary course of business. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit on account of any such Taxes and Fees. In no event shall the Debtors pay any prepetition Taxes before such amounts are due and payable, and this Final

Order shall not be deemed to allow the Debtors to accelerate payment of any amounts for any Taxes that may be due and owing by the Debtors.

3. The Debtors are authorized, but not directed, to honor any amounts owed on account of any audits conducted in connection with their Taxes and Fees in the ordinary course of business.

4. The Debtors shall maintain a matrix of amounts paid on account of Taxes and Fees subject to the terms of this Order, including the following information: (a) the Governmental Authority or Authorities receiving payments; (b) the amount paid to each Governmental Authority to date; (c) the Debtor or Debtors that made the payments; and (d) a brief explanation of the Taxes and Fees associated with each payment. The Debtors shall provide the official committee of unsecured creditors (the "Committee") with a copy of this matrix on a monthly basis.

4.5. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed: (a) an admission as to the validity, priority, or amount of any particular claim against a Debtor entity; (b) a waiver of the Debtors', the Committee's, or any other party-in-interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Final Order or the Motion; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) a waiver or limitation of the Debtors', the Committee's, or any other party-in-interest's rights under the Bankruptcy Code or any other applicable law; or (g) a concession by the Debtors or any other party-in-interest that any liens (contractual, common law, statutory, or otherwise) satisfied pursuant to this Final Order are valid, and the Debtors and all other parties-in-interest expressly reserve their rights to contest the extent, validity, or

perfection or seek avoidance of all such liens. Any payment made pursuant to this Final Order is not intended and should not be construed as an admission as to the validity, priority, or amount of any particular claim or a waiver of the Debtors' the Committee's, or any other party-in-interest's rights to subsequently dispute such claim.

5.6. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized and directed to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order without any duty to inquire otherwise and without liability for following the Debtors' instructions.

6.7. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with any Taxes and Fees.

7.8. For the avoidance of doubt, other than as relating to approval or consent to entry of this Final Order (or the proposed form hereof), any consent or approval rights of the parties to the Restructuring Support Agreement shall remain in force unaffected from and after entry of this Final Order, solely to the extent the Restructuring Support Agreement remains in effect.

8.9. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

9.10. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Final

Order are immediately effective and enforceable upon its entry.

~~10.11.~~ The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Final Order in accordance with the Motion.

~~11.12.~~ This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Order.

White Plains, New York

Dated: \_\_\_\_\_, 2020

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THE HONORABLE ROBERT D. DRAIN  
UNITED STATES BANKRUPTCY JUDGE