

**NOTICE TO INTERESTED PARTIES OF
WINDSTREAM SERVICES, LLC**

Interested parties respectively for the Windstream 401(k) Plan (the "401(k) Plan") and the Windstream Pension Plan (the "Pension Plan") (collectively, the "Plans") are all present employees of Windstream Services, LLC or other participating affiliate (collectively the "Employer") who are eligible to participate or are participants in the respective Plan and all present employees covered by a collective bargaining agreement pursuant to which the respective Plan is maintained.

On January 25, 2016, applications for advance determinations will be filed with the Internal Revenue Service with respect to the following employee retirement plans:

401(k) Plan Name:	Windstream 401(k) Plan
Pension Plan Name:	Windstream Pension Plan
401(k) Plan Number:	009
Pension Plan Number:	001
Applicant:	Windstream Services, LLC 4001 Rodney Parham Rd. Mailstop 1170-B1F02-93 Little Rock, AR 72212
Employer I.D.:	20-0792300
Plan Administrator:	Windstream Benefits Committee Windstream Services, LLC 4001 Rodney Parham Rd. Mailstop 1170-B1F02-93 Little Rock, AR 72212

The applications for determination will be submitted to EP Determinations at the Internal Revenue Service at Covington, Kentucky (Address: EP Determinations, Internal Revenue Service, P.O. Box 12192, Covington, KY 41012-0192) for an advance determination as to whether or not the amendments and restatements of the respective Plan qualifies under Section 401(a) of the Internal Revenue Code of 1986. The Internal Revenue Service has previously issued a determination letter with respect to the qualification of each of the Plans.

401(k) Plan Eligibility:

All employees of the Employer are eligible to participate in the 401(k) Plan unless they are (i) covered by a collective bargaining agreement that does not specifically provide for coverage under the 401(k) Plan; (ii) a nonresident alien who receives no earned income that constitutes U.S. income; (iii) a leased employee; (iv) a person whose compensation is not regularly stated compensation on a salaried or hourly wage basis; or (v) a person who is not treated as an employee for purposes of Section 3401 of the Internal Revenue Code.

Pension Plan Eligibility:

Eligibility to participate in the Plan is closed (frozen) except for employees of the Employer covered by a collective bargaining agreement that provides for participation under the Plan, but excluding (i) employees covered by a collective bargaining agreement that does not provide for their participation under the Plan, (ii) employees who are covered by an agreement with the Employer which prohibits inclusion in the Plan, (iii) leased employees, or (iv) any person who is not treated by the Employer as an employee for purposes of Section 3401 of the Code.

Each person to whom this Notice is addressed and is an interested party for the respective Plan is entitled to submit, or request the Department of Labor to submit, to EP Determinations at the Internal Revenue Service

(Address: P.O. Box 2508, Cincinnati, OH 45202, Attn: Customer Service Manager) a comment on the question of whether the respective Plan meets the requirements of qualification under Part I of Subchapter D of Chapter 1 of the Internal Revenue Code of 1986. Two or more such persons may join in a single comment or request. If such person or persons request the Department of Labor to submit a comment and the Department of Labor declines to do so with respect to one or more matters raised in the request, then such person or persons may submit a comment to EP Determinations with respect to the matters on which the Department of Labor declines to comment.

The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or ten percent (10%) of the employees who qualify as interested parties. The number of persons needed for comment with respect to each of the Plans is 10. If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested, and must include:

- (1) the name of the Plan(s), the Plan number(s), and the name, address and employer identification number of the applicant as contained in this Notice; and
- (2) the number of persons needed for the Department to comment.

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary
Employee Benefits Security Administration
Attn: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

A comment submitted to EP Determinations must be in writing and received by them on or before March 10, 2016 (45 days following filing). However, if a comment is being submitted on a matter on which the Department of Labor was first requested to comment, but declined to do so, it must be received by EP Determinations on or before the later of before March 10, 2016 (45 days following filing) or the 15th day after the day on which the Department of Labor notifies such person or persons that it declines to comment, but in no event later than before March 25, 2016 (60 days following filing). A request of the Department of Labor to submit a comment must be received by that Department on or before February 19, 2016 (25 days following filing) or, if the person or persons making the request wish to preserve their right to submit a comment to the EP Determinations in the event the Department of Labor declines to comment, on or before February 9, 2016 (15 days following filing).

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2015-6. Additional information concerning this application (including, where applicable, an updated copy of the Plans and related trusts, the application for determination, any additional documents dealing with the application that have been submitted to the IRS, and copies of sections 17 and 18 of Revenue Procedure 2015-6) may be obtained from:

Windstream Benefits Committee
Windstream Services, LLC
4001 Rodney Parham Rd.
Mailstop 1170-B1F02-93
Little Rock, AR 72212

during normal business hours for inspection and copying. (There is a nominal charge for copying and/or mailing.)