

**Jean Jewell**

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**From:** Strenkowski, Jeffrey R. [jeffrey.strenkowski@morganlewis.com]  
**Sent:** Friday, January 23, 2015 10:14 AM  
**To:** Jean Jewell  
**Subject:** Talk America Services, LLC (TAL-T-14-01)  
**Attachments:** Exhibit 1.pdf

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Ms. Jewell,

Pursuant to my conversation today with Carolee Hall, I am hereby supplementing the pending application of Talk America Services, LLC (TAL-T-14-01). Please associate this correspondence with that docket.

Talk America Services, LLC (“TAS”) hereby clarifies that upon certification it intends to provide services to residential customers of the Windstream operating companies in Idaho and other states. Because the existing Windstream operating subsidiaries will continue to provide telecommunications services to business and other non-residential customers in Idaho, they need to retain their existing authorizations to provide telecommunications services, and therefore no relinquishments of any such authorizations are necessary or requested.

TAS, under a new corporate parent Communications Sales and Leasing, Inc. (“CSL”), will be spun off from the Windstream corporate ownership chain, expected at the end of Q1 2015. CSL will be a separate publicly traded entity after that spin-off takes place. Attached please find a flow chart that depicts the transaction and spin-off described above (Exhibit 1).

Please do not hesitate to contact me should you have any further questions concerning the pending application or the spin-off described above. Please also note that a notice letter describing the spin-off and related transactions was filed with the Commission on or about September 19, 2014.

Kind regards,

Jeff Strenkowski  
Counsel for Talk America Services, LLC

**Jeffrey R. Strenkowski**  
Morgan, Lewis & Bockius LLP  
2020 K Street, NW | Washington, DC 20006  
Direct: +1.202.373.6002 | Main: +1.202.373.600 | Fax: +1.202.373.6001  
[jeffrey.strenkowski@morganlewis.com](mailto:jeffrey.strenkowski@morganlewis.com) | [www.morganlewis.com](http://www.morganlewis.com)

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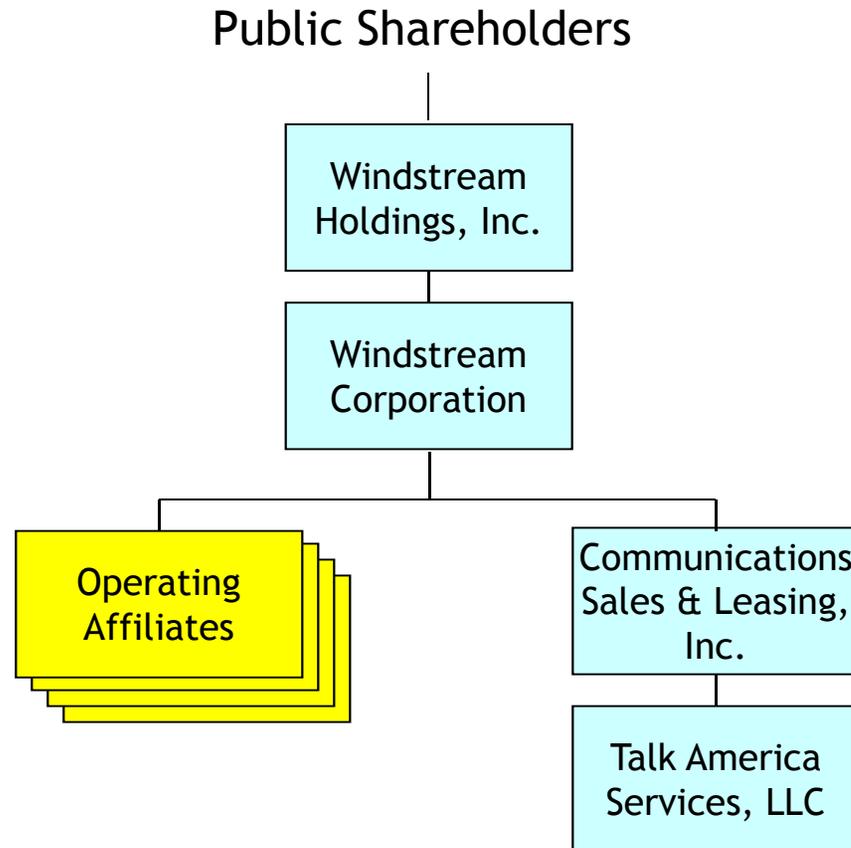


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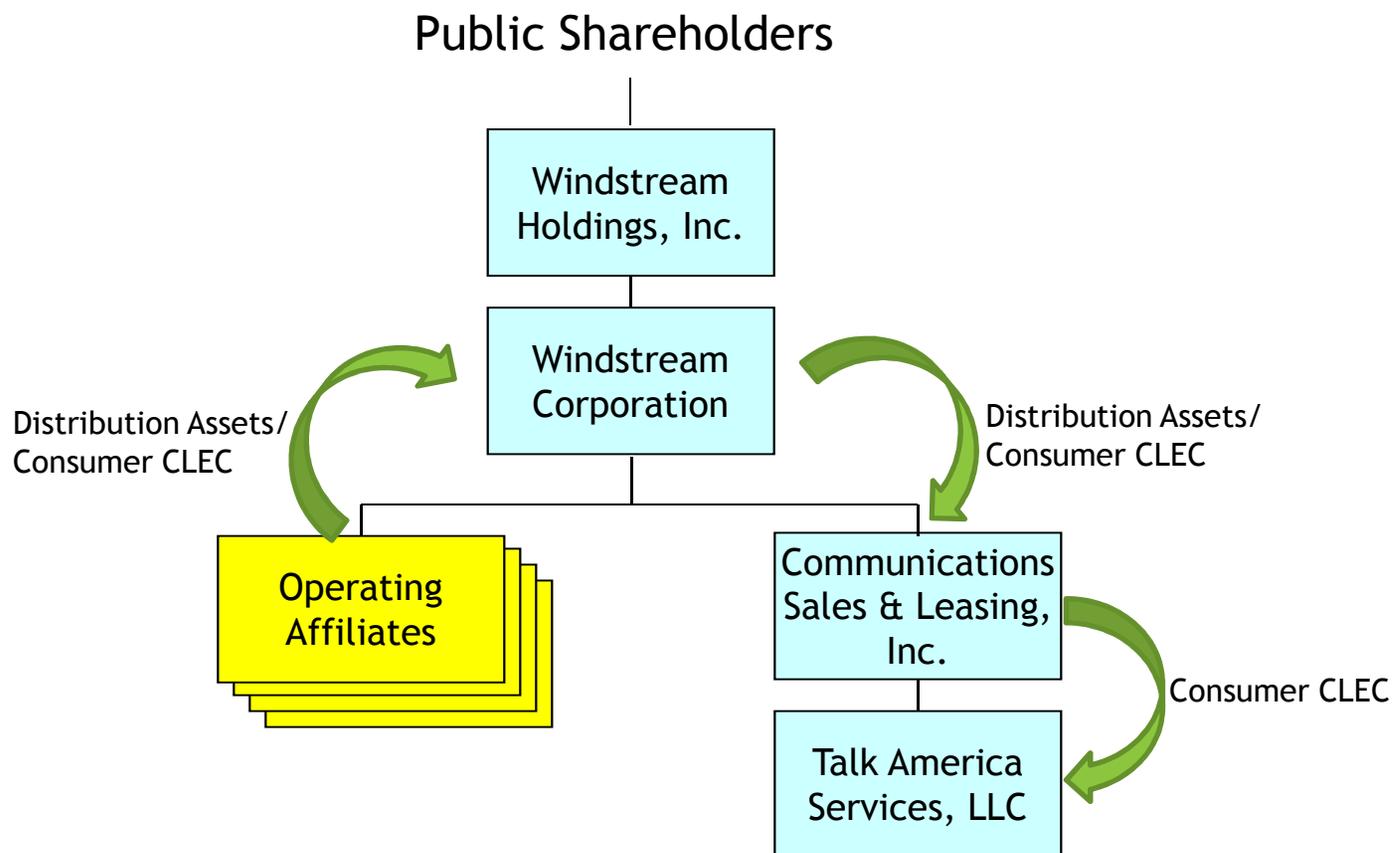


Windstream Holdings, Inc. Spin/REIT

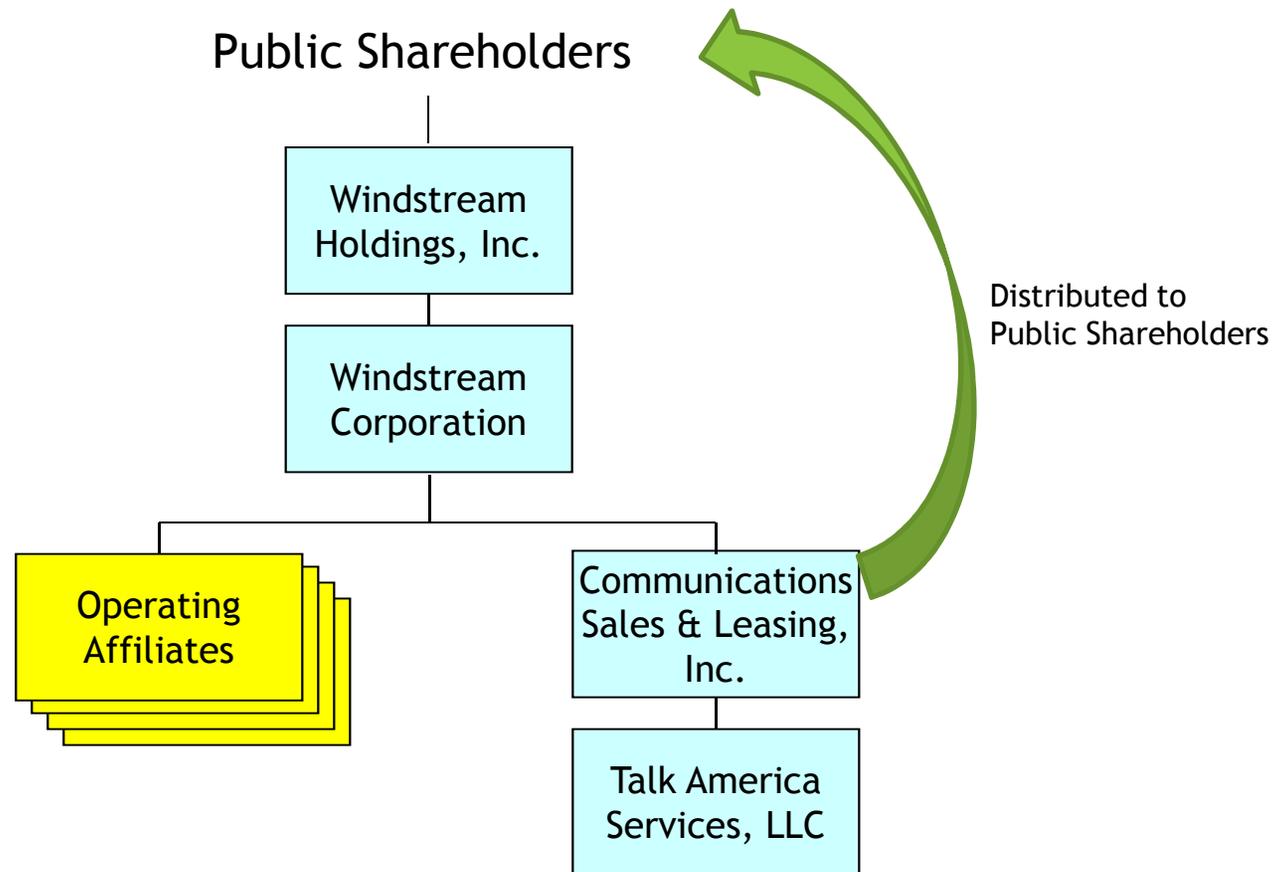
# Windstream Holdings, Inc. Pre-Transaction



# Windstream Holdings, Inc. Transaction Steps



# Windstream Holdings, Inc. Transaction Steps



# Windstream Holdings, Inc. Post-Transaction

