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Clerk's Office
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Filed Electronically

RE Independent Accountants' Report over the Lifeline Biennial Audit Plan for Windstream

Please find the attached independent accountant's report on applying agreed-upon procedures over the lifeline biennial audit plan for the year ended December 31, 2021 for Windstream Holdings, Inc. submitted on behalf of Windstream Florida, LLC.

Please note the report is being provided to you as required by the Lifeline Biennial Audit Plan and that no action is needed on your part.

Sincerely,

Stephanie D. Marsh

Stephanie D. Marsh

Attachment