

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
AVENGER FLIGHT GROUP, LLC, <i>et al.</i> ,)	Case No. 26-10183 (MFW)
Debtors. ¹)	(Jointly Administered)
)	Re: Docket Nos. 7 & 67

**CERTIFICATION OF COUNSEL REGARDING FINAL
ORDER: (I) AUTHORIZING THE PAYMENT OF CERTAIN
TAXES AND FEES; AND (II) GRANTING RELATED RELIEF**

The undersigned proposed counsel for the above-captioned debtors and debtors in possession (the “Debtors”) hereby certifies that:

1. On February 12, 2026, the Debtors filed the *Motion for Entry of Interim and Final Orders: (I) Authorizing the Payment of Certain Taxes and Fees; and (II) Granting Related Relief* [Docket No. 7] (the “Motion”).

2. On February 13, 2026, the Court entered the *Interim Order: (I) Authorizing the Payment of Certain Taxes and Fees; and (II) Granting Related Relief* [Docket No. 67] (the “Interim Order”) granting the relief requested in the Motion on an interim basis. Pursuant to the Interim Order, objections to entry of a final order granting the Motion were due no later than

¹ The Debtors in these chapter 11 cases and the last four digits of their respective federal tax identification numbers are: Avenger Flight Group, LLC (1216); AFG Dallas III, LLC (5615); AFG Dallas IV, LLC (5558); AFG Dallas, LLC (3418); AFG EU Operations Corp. (9406); AFG FLL, LLC (6470); AFG Latam Holding Corp. (6475); AFG Latam Sim Holdings II, LLC (0473); AFG Latam Sim Holdings III, LLC (2592); AFG Latam Sim Holdings IV, LLC (0093); AFG Latam Sim Holdings, LLC (6475); AFG Latam, LLC (9545); AFG Mexico Corp. (1402); AFG Orlando, LLC (8409); AFG Sanford, LLC (6661); AFG Sim Holding Corp. (3325); Avenger Flight Group Europe, Corp. (5908); Avenger Flight Group Topco, LLC (5643); Avenger Flight Training, LLC (5640); Avenger Flight Group Mexico II, S. de R.L. de C.V. (N/A); and Papi Flight Training, LLC (6206). The location of the Debtors’ corporate headquarters and the Debtors’ service address is Avenger Flight Group LLC, 1450 Lee Wagener Blvd., Fort Lauderdale, FL 33315.



February 27, 2026 (the “Objection Deadline”). The Debtors extended the Objection Deadline for the Official Committee of Unsecured Creditors (the “Committee”).

3. The Debtors received informal comments to the Motion from the Committee. No party filed an answer, objection, or other responsive pleading to the Motion on the Court’s docket.

4. Attached hereto as **Exhibit A** is a proposed form of order approving the Motion on a final basis (the “Proposed Final Order”) that incorporates the Committee’s comments.

5. A blacklined copy of the Proposed Order is attached hereto as **Exhibit B**, showing changes from the Interim Order.

[Remainder of Page Intentionally Blank]

6. Accordingly, the Debtors request that the Proposed Order attached hereto as **Exhibit A** be entered at the Court's earliest convenience.

Dated: March 5, 2026

PACHULSKI STANG ZIEHL & JONES LLP

/s/ Mary F. Caloway

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Proposed Counsel to the Debtors and Debtors in Possession

Exhibit A

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

AVENGER FLIGHT GROUP, LLC, *et al.*,

Debtors.¹

Chapter 11

Case No. 26-10183 (MFW)

(Jointly Administered)

Re Docket No. 7

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

Upon consideration of the motion (the “Motion”)² of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), for the entry of a final order (this “Final Order”): (a) authorizing the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees; and (b) granting related relief all as more fully set forth in the Motion; and upon consideration of the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), 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 Court having found that the Debtors’ notice of the Motion and

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² A capitalized term used but not defined herein shall have the meaning ascribed to it in the Motion.

opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the “Hearing”); and upon the Debtors’ representation that the amounts authorized to be paid pursuant to this Final Order are consistent with the Debtors’ debtor-in-possession financing budget; and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just 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,

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED on a final basis as set forth in this Final Order.
2. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy, the Taxes and Fees that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the pendency of the Chapter 11 Cases at such time when the Taxes and Fees are payable, provided that such amounts shall not exceed \$1,660,000; and (b) negotiate, pay, and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis—including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to Audits or paying any Taxes and Fees arising as a result of Audits.
3. All applicable banks and other financial institutions are authorized to receive, process, honor, and pay any and all prepetition checks or by automated clearinghouse payment issued by the Debtors for the payment of Taxes and Fees approved herein, whether prior to or after commencement of the Chapter 11 Cases.

4. The Debtors are authorized, subject to and consistent with this Final Order, to issue postpetition checks or to effect postpetition automated clearinghouse requests in replacement of any checks or automated clearinghouse requests relating to Taxes and Fees that were dishonored or rejected.

5. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Final Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

6. Nothing in the Motion, this Final Order, or the Debtors' payment of any claims pursuant to this Final Order, shall be construed as: (i) an admission as to the validity, priority, enforceability, or perfection of any claim against any Debtor or the existence of any lien against the Debtors' properties; (ii) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim or otherwise of a type specified or defined in this Order; (iii) a waiver of the Debtors' or any other party in interest's rights to dispute any claim or lien on any grounds; (iv) a promise to pay any claim; (v) an implication or admission that any particular claim would constitute an allowed claim; (vi) an assumption or rejection of any executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code; or (vii) a limitation on the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract with any party subject to this Final Order. Nothing contained herein or in the Motion shall be deemed to increase, decrease, reclassify, elevate to an administrative expense status, or otherwise affect any claim to the extent that it is not paid.

7. Nothing contained in this Final Order shall be construed to accelerate payments that are not otherwise due and payable.

8. Nothing herein shall impair any right of the Debtors or any other party in interest to dispute or object to any taxes asserted as owing to the Taxing Authorities or those parties who ordinarily collect the Taxes and Fees as to amount, liability, classification, or otherwise.

9. Notwithstanding the possible applicability of Bankruptcy Rules 6003 and 6004, the terms and conditions of this Final Order shall be immediately effective and enforceable. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the Motion. To the extent the 14-day stay of Bankruptcy Rule 6004(h) may be construed to apply to the subject matter of this Final Order, such stay is hereby waived.

10. 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 Local Rule 9013-1(m) are satisfied by such notice.

11. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit.

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

13. This Court shall retain jurisdiction over any and all matters arising from the interpretation, implementation, or enforcement of this Final Order.

Exhibit B
Blackline

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

AVENGER FLIGHT GROUP, LLC, *et al.*,

Debtors.¹

Chapter 11

Case No. 26-10183 (MFW)

~~(Joint Administration Requested)~~
(Jointly Administered)

Re Docket No. 7

**INTERIMFINAL ORDER: (I) AUTHORIZING THE PAYMENT OF
CERTAIN TAXES AND FEES; AND (II) GRANTING RELATED RELIEF**

Upon consideration of the motion (the “Motion”)² of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), for the entry of ~~an interim~~ a final order (this “InterimFinal Order”): (a) authorizing the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees; and (b) granting related relief~~;~~ all as more fully set forth in the Motion; and upon consideration of the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and this Court having found that venue of this proceeding and the Motion in this district is proper

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² A capitalized term used but not defined herein shall have the meaning ascribed to it in the Motion.

pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at ~~an interim~~ a hearing before this Court (the "Hearing"); and upon the Debtors' representation that the amounts authorized to be paid pursuant to this ~~Interim~~ Final Order are consistent with the Debtors' debtor-in-possession financing budget; and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just 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,

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED on ~~an interim~~ a final basis as set forth in this ~~Interim~~ Final Order.

~~2. The final hearing (the "Final Hearing") on the Motion shall be held on March 6, 2026, at 11:30 a.m. (prevailing Eastern Time). Any objections or responses to entry of a final order on the Motion shall be filed with the Court, and served so as to be received by the following parties, by no later than 4:00 p.m. (prevailing Eastern Time) on February 27, 2026: (i) proposed counsel to the Debtors, Pachulski Stang Ziehl & Jones LLP, 919 North Market Street, 17th Floor, P.O. Box 8705, Wilmington, DE 19899-8705 (Courier 19801), Attn: Richard M. Pachulski (rpachulski@pszjlaw.com) and Mary F. Caloway (mcaloway@pszjlaw.com); (ii) the Office of the United States Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington, DE 19801, Attn: Attn: Jon Lipshie, Esq. (jon.lipshie@usdoj.gov); (iii) counsel to the DIP Lenders, (a) Proskauer Rose LLP, Eleven Times Square, New York, New York 10036 (Attn: David M.~~

~~Hillman (dhillman@proskauer.com) and Matthew R. Koch (mkoeh@proskauer.com)), and (b) Landis Rath & Cobb LLP, 919 Market Street, Suite 1800, Wilmington, Delaware 19801 (Attn: Matthew B. McGuire (mcguire@lrclaw.com)); (iv) counsel to the DIP Agent, (a) Alston & Bird LLP, 90 Park Avenue, New York, New York 10016 (Attn: William Hao (william.hao@alston.com) and Dylan S. Cassidy (dylan.cassidy@alston.com)); and (v) counsel for any official committee of unsecured creditors appointed in the Chapter 11 Cases. In the event that no objections to entry of a final order on the Motion are timely received, this Court may enter such final order without need for the Final Hearing.~~

2. ~~3. Pending entry of the Final Order, the~~The Debtors are ~~(a)~~ authorized, but not directed, ~~on an interim basis, to:~~ (a) negotiate, pay, ~~or~~and remit (or use tax credits to offset), or otherwise satisfy, ~~as applicable,~~ the Taxes and Fees that arose or accrued prior to the Petition Date, and that will become due and owing in the ordinary course of business during the pendency of the Chapter 11 Cases at such time when the Taxes and Fees are payable, provided that such amounts shall not exceed \$1,660,000; and (b) negotiate, pay, and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis—including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to Audits; or paying any Taxes and Fees arising as a result of Audits, ~~provided that such amounts shall not, pending entry of the Final Order, exceed the amounts below:~~

Taxes and Fees	Interim Amount
Sales and Use Taxes	\$90,000
Property Taxes	\$1,340,000
Franchise Taxes	\$0
Business Fees	\$0
Total	\$1,430,000

3. ~~4.~~ All applicable banks and other financial institutions are authorized to receive, process, honor, and pay any and all prepetition checks or by automated clearinghouse payment issued by the Debtors for the payment of Taxes and Fees approved herein, whether prior to or after commencement of the Chapter 11 Cases.

4. ~~5.~~ The Debtors are authorized, subject to and consistent with this ~~Interim~~Final Order, to issue postpetition checks or to effect postpetition automated clearinghouse requests in replacement of any checks or automated clearinghouse requests relating to Taxes and Fees that were dishonored or rejected.

5. ~~6.~~ Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this ~~Interim~~Final Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

6. ~~7.~~ Nothing in the Motion, this ~~Interim~~Final Order, or the Debtors' payment of any claims pursuant to this ~~Interim~~Final Order, shall be construed as: (i) an admission as to the validity, priority, enforceability, or perfection of any claim against any Debtor or the existence of any lien against the Debtors' properties; (ii) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim or otherwise of a type specified or defined in this Order; (iii) a waiver of the Debtors' or any other party in interest's rights to dispute any claim or lien on any grounds; (iv) a promise to pay any claim; (v) an implication or admission that any particular claim would constitute an allowed claim; (vi) an assumption or rejection of any executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code; or (vii) a limitation on the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract with any party subject to this ~~Interim~~Final Order. Nothing contained herein or in the Motion shall be deemed to increase,

decrease, reclassify, elevate to an administrative expense status, or otherwise affect any claim to the extent that it is not paid.

7. ~~8.~~ Nothing contained in this ~~Interim~~Final Order shall be construed to accelerate payments that are not otherwise due and payable.

8. ~~9.~~ Nothing herein shall impair any right of the Debtors or any other party in interest to dispute or object to any taxes asserted as owing to the Taxing Authorities or those parties who ordinarily collect the ~~Prepetition Tax Obligations~~Taxes and Fees as to amount, liability, classification, or otherwise.

9. ~~10.~~ Notwithstanding the possible applicability of Bankruptcy Rules 6003 and 6004, the terms and conditions of this ~~Interim~~Final Order shall be immediately effective and enforceable. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the Motion. To the extent the 14-day stay of Bankruptcy Rule 6004(h) may be construed to apply to the subject matter of this Final Order, such stay is hereby waived.

10. ~~11.~~ 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 Local Rule 9013-1(m) are satisfied by such notice.

11. ~~12.~~ To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit.

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

13. ~~14.~~ This Court shall retain jurisdiction over any and all matters arising from the interpretation, implementation, or enforcement of this ~~Interim~~Final Order.