

**Hearing Date & Time: January 19, 2023 at 11:00 a.m. (prevailing Eastern Time)**  
**Objection Deadline: January 6, 2023 at 4:00 p.m. (prevailing Eastern Time)**

Dennis F. Dunne  
 Evan R. Fleck  
 Benjamin Schak  
 MILBANK LLP  
 55 Hudson Yards  
 New York, New York 10001  
 Telephone: (212) 530-5000  
 Facsimile: (212) 530-5219

Gregory Bray  
 MILBANK LLP  
 2029 Century Park East, 33<sup>rd</sup> Floor  
 Los Angeles, CA 90067  
 Telephone: (424) 386-4000  
 Facsimile: (213) 629-5063

*Counsel for Debtors and Reorganized Debtors*

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

-----X  
 :  
 In re: : Chapter 11  
 :  
 AVIANCA HOLDINGS S.A. *et al.*,<sup>1</sup> : Case No. 20-11133 (MG)  
 :  
 Debtors and Reorganized Debtors. : (Confirmed)  
 :  
 -----X

**REORGANIZED DEBTORS’ TWENTY-SIXTH OMNIBUS  
 OBJECTION TO PROOFS OF CLAIM**

<sup>1</sup> The Debtors and Reorganized Debtors in these chapter 11 cases, and each Debtors’ and Reorganized Debtors’ federal tax identification number (to the extent applicable), are as follows: Avianca Holdings S.A. (N/A) n/k/a HVA Associated Corp.; Aero Transporte de Carga Unión, S.A. de C.V. (N/A); Aeroinversiones de Honduras, S.A. (N/A); Aerovías del Continente Americano S.A. Avianca (N/A); Airlease Holdings One Ltd. (N/A); America Central (Canada) Corp. (00-1071563); America Central Corp. (65-0444665); AV International Holdco S.A. (N/A); AV International Holdings S.A. (N/A); AV International Investments S.A. (N/A); AV International Ventures S.A. (N/A); AV Investments One Colombia S.A.S. (N/A); AV Investments Two Colombia S.A.S. (N/A); AV Loyalty Bermuda Ltd. (N/A); AV Taca International Holdco S.A. (N/A); Aviacorp Enterprises S.A. (N/A); Avianca Costa Rica S.A. (N/A); Avianca Leasing, LLC (47-2628716); Avianca, Inc. (13-1868573); Avianca-Ecuador S.A. (N/A); Aviaservicios, S.A. (N/A); Aviateca, S.A. (N/A); Avifreight Holding Mexico, S.A.P.I. de C.V. (N/A); C.R. Int’l Enterprises, Inc. (59-2240957); Grupo Taca Holdings Limited (N/A); International Trade Marks Agency Inc. (N/A); Inversiones del Caribe, S.A. (N/A); Isleña de Inversiones, S.A. de C.V. (N/A); Latin Airways Corp. (N/A); Latin Logistics, LLC (41-2187926); Nicaragüense de Aviación, Sociedad Anónima (N/A); Regional Express Américas S.A.S. (N/A); Ronair N.V. (N/A); Servicio Terrestre, Aéreo y Rampa S.A. (N/A); Servicios Aeroportuarios Integrados SAI S.A.S. (92-4006439); Taca de Honduras, S.A. de C.V. (N/A); Taca de México, S.A. (N/A); Taca International Airlines S.A. (N/A); Taca S.A. (N/A); Tampa Cargo S.A.S. (N/A); Technical and Training Services, S.A. de C.V. (N/A). The Debtors’ and Reorganized Debtors’ principal offices are located at Avenida Calle 26 # 59 – 15 Bogotá, Colombia.



**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED  
PROOFS OF CLAIM.**

**CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR  
NAMES AND CLAIMS ON SCHEDULES 1 THROUGH 7 ATTACHED TO  
THE PROPOSED ORDER.**

Avianca Holdings S.A. and its reorganized debtor affiliates in these proceedings (collectively, the “Reorganized Debtors”) hereby file this *Twenty-Sixth Omnibus Objection to Proofs of Claim* (the “Objection”) pursuant to *Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 3007 (I) Establishing Claims Objection and Notice Procedures and (II) Granting Related Relief* [Docket No. 1179] (the “Claims Objection Procedures Order”). This Objection is supported by the *Declaration of Walt Brown in Support of the Reorganized Debtors’ Twenty-Sixth Omnibus Objection to Proofs of Claim* (the “Brown Declaration”), which is attached to this Objection as **Exhibit B**. By this Objection, the Reorganized Debtors object to and seek to disallow the claims listed on **Schedules 1 through 7** to the proposed order attached to this Objection as **Exhibit A** (the “Disputed Claims”). In support of this Objection, the Reorganized Debtors respectfully state as follows:

**Background**

1. On May 10, 2020 (the “Initial Petition Date”), certain of the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. On September 21, 2020 (together with the Initial Petition Date, as applicable to each Debtor, the “Petition Date”), each of AV Loyalty Bermuda Ltd. and Aviacorp Enterprises S.A. filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code (collectively, the “Chapter 11 Cases”).

2. The Debtors operated their businesses and managed their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code until they effectuated

their emergence from bankruptcy on December 1, 2021. See Notice of (I) Entry of Order Confirming Further Modified Joint Chapter 11 Plan of Avianca Holdings S.A. and Its Affiliated Debtors, (II) Occurrence of Effective Date, and (III) Final Deadlines for Filing Certain Claims [Docket No. 2384]. The Debtors' chapter 11 cases were jointly administered pursuant to Bankruptcy Rule 1015(b) and the *Amended Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket No. 73] and the *Order Directing Certain Orders in Chapter 11 Cases of Avianca Holdings S.A., et al Be Made Applicable to Subsequent Debtors* [Docket No. 1030].

3. On May 22, 2020, the United States Trustee for the Southern District of New York appointed an official committee of unsecured creditors (the "Committee"). See Notice of Appointment of Official Committee of Unsecured Creditors [Docket No. 154]. No trustee or examiner has been appointed in these cases.

4. Additional information regarding the Debtors' business, capital structure, and the circumstances leading to the filing of these cases is set forth in the *Declaration of Adrian Neuhauser in Support of the Debtors' Chapter 11 Petitions and First Day Orders* [Docket No. 20].

5. On November 16, 2020, the Court entered the *Order (I) Establishing Bar Dates for Filing Proofs of Claim, (II) Approving Proof of Claim Forms, Bar Date Notices, and Mailing and Publication Procedures, (III) Implementing Uniform Procedures Regarding 503(b)(9) Claims, and (IV) Providing Certain Supplemental Relief* [Docket No. 1180] that, among other things, established the following deadlines for filing proofs of claim in these cases: (a) January 20, 2021, at 11:59 p.m. (prevailing Pacific Time), for all entities (except for those specifically exempt) holding all types of claims against the Debtors that arose or are deemed to have arisen before the Petition Date; (b) February 5, 2021, at 11:59 p.m. (prevailing Pacific Time), for all governmental

units holding claims that arose or are deemed to have arisen prior to the Petition Date; (c) the later of (i) the General Bar Date, or (ii) the later of the date that is (x) thirty days after the date of entry of an order authorizing the rejection of a contract or lease, or (y) the applicable rejection date for claims relating to the Debtors' rejection of an executory contract or unexpired lease; and (d) the later of (i) the General Bar Date and (ii) thirty days after the date that Notice of Amended Schedules is served on the affected claimant for claims whose amount or characterization has changed in the amended schedules. On November 16, 2020, the Court entered the Claims Objection Procedures Order [Docket No. 1179], that established procedures for Debtors to object to multiple claims in a single objection.

6. On November 2, 2021, the Court entered the *Order (I) Confirming Further Modified Joint Chapter 11 Plan of Avianca Holdings S.A. and Its Affiliated Debtors and (II) Granting Related Relief* [Docket No. 2300] (such underlying chapter 11 plan, the "Plan"). The Plan substantively consolidated all of the Debtors except Avifreight Holding Mexico, S.A.P.I. de C.V. ("Avifreight"), Aero Transporte de Carga Unión, S.A. de C.V. ("Aerounión"), and Servicios Aeroportuarios Integrados SAI S.A.S. ("SAI"). The substantively consolidated Debtors are referred to herein as the "Consolidated Debtors." The Plan became effective on December 1, 2021 (the "Effective Date") and the Debtors became the Reorganized Debtors as of the Effective Date. *See Notice of (I) Entry of Order Confirming Further Modified Joint Chapter 11 Plan of Avianca Holdings S.A. and Its Affiliated Debtors, (II) Occurrence of Effective Date, and (III) Final Deadlines for Filing Certain Claims* [Docket No. 2384]. Pursuant to Section VII.E of the Plan, the Reorganized Debtors may adjust or expunge from the claims register maintained by the Debtors' claims and solicitation agent (the "Claims Register") any claims that have been paid or satisfied without further action, order, or approval of the Court.

7. The Plan provides that the Reorganized Debtors shall serve and file any objections to proofs of claim (each, a “Proof of Claim”) that have been filed against the Debtors on or before the date that is the latter of (a) 180 days after the Effective Date (i.e., May 31, 2022), pursuant to Bankruptcy Rule 9006(a)(1)(C)) and (b) such later date as may be fixed by the Bankruptcy Court upon notice and a hearing. On May 10, 2022, the Court entered the *Order Extending the Deadline to Object to Claims* [Docket No. 2572], which extended the deadline for the Reorganized Debtors to serve and file any objections to Proofs of Claim to December 2, 2022.

8. The Reorganized Debtors and their advisors are comprehensively reviewing and reconciling all claims, including the Disputed Claims and the claims asserted in the Proofs of Claim filed in the Chapter 11 Cases. To date, the Claims Register indicates that approximately 4,038 Proofs of Claim have been filed against the Reorganized Debtors. To determine the validity of the asserted claims, the Reorganized Debtors and their advisors are reviewing the claims asserted in the Proofs of Claim against the Reorganized Debtors’ books and records (the “Books and Records”).

### **Jurisdiction and Venue**

9. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue in this Court is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

### **Relief Requested**

10. The Reorganized Debtors respectfully request the Court to enter an order (the “Proposed Order”), substantially in the form attached hereto as **Exhibit A**, disallowing, reducing, reclassifying or otherwise modifying, as applicable, each Disputed Claim in the amounts provided on the schedules to the Proposed Order.

**Basis for Relief Requested**

11. Section 502(a) of the Bankruptcy Code provides that any claim for which a proof of claim has been filed shall be deemed allowed unless a party in interest objects. 11 U.S.C. § 502(a). As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim for the purposes of section 502(a) of the Bankruptcy Code. See In re Allegheny Int'l, Inc., 954 F.2d 167, 173 (3d Cir. 1992). However, a proof of claim is entitled to the presumption of *prima facie* validity only until an objecting party produces evidence to negate such *prima facie* validity. See In re Avaya, Inc., 608 B.R. 366, 369-70 (Bankr. S.D.N.Y. 2019).

12. If an objection is filed, the court, upon notice and a hearing, must determine the validity and/or the amount of the asserted claim. See 11 U.S.C. § 502(b). Once the objecting party refutes an allegation critical to the claim, the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence. Allegheny, 954 F.2d at 173. In other words, once the *prima facie* validity of a claim is rebutted, “it is for the claimant to prove his claim, not for the objector to disprove it.” In re Kahn, 114 B.R. 40, 44 (Bankr. S.D.N.Y. 1990) (citations omitted).

13. A debtor in possession has the duty to object to the allowance of any improperly asserted claim. 11 U.S.C. § 1106(a)(1). Section 502(b)(1) of the Bankruptcy Code provides that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor.” 11 U.S.C. § 502(b)(1). Bankruptcy Rule 3007(d) and the Claims Objection Procedures Order permit the Debtors and Reorganized Debtors to file an objection to more than one claim on non-substantive bases, such as because such claims “have been satisfied” (Fed. R. Bankr. P. 3007(d)(5); see also, Claims Objection Procedures Order at ¶ 2), such claims are “incorrectly classified” (Claims Objection Procedures Order at ¶ 2(ii)), “do[] not include sufficient documentation to

ascertain the validity of the claim” (Claims Objection Procedures Order at ¶ 2(iv)), “the amount claimed is inconsistent with or contradicts the Debtors’ books and records and the Debtors, after review and consideration of any information provided by the claimant, deny liability in excess of the amount reflected in the Reorganized Debtors’ books and records” (Claims Objection Procedures Order at ¶ 2), or the claim “ha[s] been amended by subsequently filed proofs of claim” (Fed. R. Bankr. P. 3007(d)(3)).

14. **Satisfied Claims.** Based on their review of their Claims Register, the Reorganized Debtors have determined that the claims listed on **Schedule 1** to the Proposed Order (the “**Satisfied Claims**”) have been paid or otherwise satisfied by the Reorganized Debtors after the Petition Date. Failure to disallow the Satisfied Claims could result in the relevant claimants receiving an unwarranted recovery against the Reorganized Debtors’ estates, to the detriment of other similarly situated creditors. To avoid the possibility of multiple recoveries by such claimants, the Reorganized Debtors respectfully request that the Court disallow each Satisfied Claim listed on **Schedule 1** to the Proposed Order and expunge it from the Reorganized Debtors’ Claims Register.

15. This Court has previously granted similar relief in these chapter 11 cases. *See Order Granting the Reorganized Debtors’ Thirteenth Omnibus Objection to Proofs of Claim* [Docket No. 2558]; *Order Granting the Reorganized Debtors’ Fourteenth Omnibus Objection to Proofs of Claim* [Docket No. 2559]; *Order Granting the Reorganized Debtors’ Fifteenth Omnibus Objection to Proofs of Claim* [Docket No. 2560]; *Order Granting the Reorganized Debtors’ Sixteenth Omnibus Objection to Proofs of Claim* [Docket No. 2561].

16. **No Liability Claims.** The Reorganized Debtors have also determined that each claim listed on **Schedule 2** to the Proposed Order (the “**No Liability Claims**”) represents a claim for which the Reorganized Debtors believe they are not liable. The Reorganized Debtors have

determined that each No Liability Claim asserts amounts for (1) services that the Reorganized Debtors have no record of their being performed and that are not supported by sufficient documentation, (2) liability of Avianca Peru, a non-debtor entity, (3) debt that has been forgiven, (4) refund of a flight ticket that the purchaser used, (5) a purchase order that was cancelled and where the equipment subject to the purchase order was returned. Additionally, the Reorganized Debtors could find no support that there are outstanding debts related to the No Liability Claims in their Book and Records. As, after review and consideration of the Proofs of Claim, the Reorganized Debtors deny that they are liable for such amounts, they respectfully request that the Court disallow each No Liability Claim listed on **Schedule 2** to the Proposed Order and expunge it from the Claims Register.

17. This Court has previously granted similar relief in these chapter 11 cases. *See Order Granting the Reorganized Debtors' Eleventh Omnibus Objection to Proofs of Claim* [Docket No. 2507]; *Order Granting the Reorganized Debtors' Sixteenth Omnibus Objection to Proofs of Claim* [Docket No. 2561]; *Order Granting the Reorganized Debtors' Eighteenth Omnibus Objection to Proofs of Claim* [Docket No. 2585].

18. **Reduced Claims.** Based on their review of the Claims Register and any documentation provided therewith, the Reorganized Debtors have determined that each claim listed on **Schedule 3** to the Proposed Order (the "**Reduced Claims**") (1) has been paid or otherwise satisfied in part, or (2) contains amounts asserted on account of taxes that are properly owed to the taxing authority rather than to the claimant. In order to preserve the integrity and accuracy of the Claims Register, and to avoid claimants improperly receiving recoveries in excess of what they are entitled to at the expense of the Reorganized Debtors and other creditors, the Reorganized Debtors respectfully request that the Court reduce the Reduced Claims listed on **Schedule 3** to the

Proposed Order such that each Reduced Claim corresponds with the amount listed on **Schedule 3** under “Modified Claim Amount.”

19. This Court has previously granted similar relief in these chapter 11 cases. See Order Granting the Reorganized Debtors’ Twelfth Omnibus Objection to Proofs of Claim [Docket No. 2509]; Order Granting the Reorganized Debtors’ Sixteenth Omnibus Objection to Proofs of Claim [Docket No. 2561].

20. **Unliquidated and Contingent Claims.** Based on their review of the claims register, the Reorganized Debtors have determined that each claim listed on **Schedule 4** to the Proposed Order (the “Unliquidated and Contingent Claims”) represents a claim that asserts, either in whole or in part, an unliquidated and/or contingent amount or has otherwise failed to assert a valid prima facie claim by indicating a certain amount. Where the basis for the claim or its amount cannot be discerned from its face, the claim is subject to objection that it does not comply with applicable rules in a way that causes the objector to be unable to determine the validity of the claim. See Fed. R. Bankr. P. 3001(f); Fed. R. Bankr. P. 3007(d)(6). Bankruptcy Rule 3001(a) provides that “[a] proof of claim shall conform substantially to the property Official Form,” which “requires a creditor to provide . . . the amount of the claim.” See In re Kemmer, 315 B.R. 706, 712 (Bankr. E.D. Tenn. 2004) (internal citations omitted). Because the claimants have failed to provide the required information regarding the amount of their claim, the Reorganized Debtors are unable to determine the validity of the Unliquidated and Contingent Claims. Further, the Reorganized Debtors and their advisors have reviewed their Books and Records and do not believe there are any amounts due and owing with respect to the Unliquidated and Contingent Claims. Thus, the Reorganized Debtors respectfully request that the Court disallow each Unliquidated and

Contingent Claim listed on **Schedule 4** to the Proposed Order and expunge it from the Reorganized Debtors' claims register.

21. This Court has previously granted similar relief in these chapter 11 cases. *See Order Granting the Reorganized Debtors' Eleventh Omnibus Objection to Proofs of Claim* [Docket No. 2507]; *Order Granting the Reorganized Debtors' Sixteenth Omnibus Objection to Proofs of Claim* [Docket No. 2525].

22. **Time Barred Claims.** Based on the Reorganized Debtors' review of the Claims Register, they have determined that the claims listed on **Schedule 5** to the Proposed Order (the "**Time Barred Claims**"), assert amounts that are on account of contractual liabilities that arose more than six years before the Petition Date and are therefore barred by the applicable statute of limitations.

23. Under New York law, there is a six-year limitations period for "an action upon a contractual obligation or liability." N.Y. C.P.L.R. 213(2). That limitations period applies here because if no conflict between a federal policy or interest and the use of state law is shown, bankruptcy courts will apply state choice of law rules. *See Bianco v. Erkins (In re Gaston & Snow)*, 243 F.3d 599, 605-06 (2d Cir. 2001) (holding that forum state's choice of law rules apply in bankruptcy when no conflict between federal policy or interest and the use of state law is shown). Section 108(a) of the Bankruptcy Code does not extend the limitations period if the limitations period has expired as of the petition date, and therefore creates no conflict with the six-year limitation imposed by New York law where the limitation period for the liability at issue expired prior to the Petition Date. Thus, claims for contractual liabilities that arose prior to six years before the Petition Date are time barred under New York law and the claims should be reduced by those amounts.

24. In order to preserve the integrity and accuracy of the Claims Register, and to avoid claimants improperly receiving recoveries in excess of what they are entitled to at the expense of the Reorganized Debtors and other creditors, the Reorganized Debtors respectfully request that the Court reduce the Time Barred Claims listed on **Schedule 5** to the Proposed Order such that each Time Barred Claim corresponds with the amount listed on **Schedule 5** under “Modified Claim Amount.”

25. **Multiple Modification Claims.** Based on the Reorganized Debtors’ review of the Claims Register, they have determined that the claims listed on **Schedule 6** to the Proposed Order (the “**Multiple Modification Claims**”) are subject to more than one basis for reduction and/or reclassification. The particular basis for each claim’s reduction and/or reclassification is set forth in **Schedule 6**, along with the amount of the claim which corresponds to each basis for modification. The claims listed in **Schedule 6** (1) have been partially satisfied to the extent identified in **Schedule 6**, (2) asserted amounts that are barred by the applicable statute of limitations (see paragraphs 28-30 *supra*), (3) contains amounts that invalidly assert administrative status under section 503(b)(9), (4) contained amounts that the Reorganized Debtors could not confirm on their Books and Records, (5) did not contain sufficient documentation for the Reorganized Debtors to substantiate, and/or (6) asserted amounts duplicative of amounts in other filed claims.

26. The Reorganized Debtors seek to reclassify certain amounts of claim numbered 1119 filed by Airbus Americas Customer Services, Inc. A claimant asserting statutory priority, including administrative expense claim priority, bears the burden of establishing the claim’s entitlement to such priority. *See, e.g., In re Bethlehem Steel Corp.*, 479 F.3d 167, 172 (2d Cir. 2007) (“The burden of proving entitlement to priority payment as an administrative expense . . .

rests with the party requesting it.”); In re Drexel Burnham Lambert Grp. Inc., 134 B.R. 482, 489 (Bankr. S.D.N.Y. 1991) (“The burden of establishing entitlement to priority rests with the claimant and should only be granted under extraordinary circumstances, to wit, when the parties seeking priority have sustained their burden of demonstrating that their services are actual and necessary to preserve the estate.”) (quotation omitted). Moreover, statutory priorities under the Bankruptcy Code are to be construed and awarded narrowly and consistent with the intent of the Bankruptcy Code. See, e.g., Howard Delivery Serv. v. Zurich Am. Ins. Co., 547 U.S. 651, 667, 669 (2006) (noting the longstanding principle that administrative claims “must be tightly construed” to accomplish the Bankruptcy Code’s objective of equal distribution to creditors).

27. Section 503(b)(9) of the Bankruptcy Code provides for the allowance as an administrative expense of the value of any goods sold to the debtors in the ordinary course of the debtors’ businesses and received by the debtors within 20 days before the Petition Date.<sup>2</sup> 11 U.S.C. § 503(b)(9). Thus, a claim that asserts administrative status under section 503(b)(9) is invalid to the extent it (1) asserts a claim for services or other nontangible items rather than goods or (2) asserts a claim for goods that were delivered to the debtors outside of the 20-day period section 503(b)(9) provides.

28. If a creditor cannot demonstrate that its claim is secured by a valid, perfected lien or other security interest in property of the Debtors’ estates, or if the claim invalidly asserts administrative expense status under section 503(b)(9), it must follow that such a claim is unsecured. See, e.g., In re Dairy Mart Convenience Stores, Inc., 351 F.3d 86, 91 (2d Cir. 2003) (finding that a creditor that is a beneficiary of a letter of credit is only an unsecured creditor vis-à-vis the bankruptcy estate without a direct security interest); In re WorldCom, Inc., 362 B.R. 96,

---

<sup>2</sup> The 20-day period for all relevant Debtors ran from April 20, 2020, forward to the Petition Date (May 10, 2020).

120 (Bankr. S.D.N.Y. 2007) (reclassifying a purportedly secured claim as unsecured because it was based on a lapsed lien). The Reorganized Debtors have determined that amounts in claim numbered 1119 should be reclassified as a general unsecured because they invalidly asserts administrative status under section 503(b)(9).

29. This Court has previously granted similar relief in these chapter 11 cases. See *Order Granting the Reorganized Debtors' Twelfth Omnibus Objection to Proofs of Claim* [Docket No. 2509]; *Order Granting the Reorganized Debtors' Sixteenth Omnibus Objection to Proofs of Claim* [Docket No. 2561]; *Order Granting the Reorganized Debtors' Seventeenth Omnibus Objection to Proofs of Claim* [Docket No. 2571]; *Order Granting the Reorganized Debtors' Eighteenth Omnibus Objection to Proofs of Claim* [Docket No. 2585].

30. **Internal SPV Claims.** Based on the Reorganized Debtors' review of the Claims Register, they have determined that each of the claims listed on **Schedule 7** to the Proposed Order (the "Internal SPV Claims") are for amounts owed to special purpose vehicles ("SPVs"). On information and belief, each of the relevant SPVs are dormant and claims of these SPVs have been otherwise resolved during the course of these Chapter 11 Cases. In order to preserve the integrity and accuracy of the Claims Register, and to avoid claimants improperly receiving recoveries in excess of what they are entitled to at the expense of the Reorganized Debtors and other creditors, the Reorganized Debtors respectfully request that the Court reduce the Internal SPV Claims listed on **Schedule 7** to the Proposed Order such that each Internal SPV Claim corresponds with the amount listed on **Schedule 7** under "Modified Claim Amount," which in each case is \$0.00.

#### **Separate Contested Matter**

31. Each objection to the Disputed Claims constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. The Reorganized Debtors request that the order entered

with respect to this Objection be deemed a separate final order with respect to each Disputed Claim.

### **Responses to Objections**

32. For any claimant who timely files and properly serves a response to this Objection (each, a “Response”) as set forth in the *Notice of Hearing on Reorganized Debtors’ Twenty-Sixth Omnibus Objection to Proofs of Claim*, attached as **Exhibit C**, the Reorganized Debtors will schedule such Response to be heard at the omnibus hearing at which this Objection will be heard, which is scheduled for January 19, 2023 at 10:00 a.m. (prevailing Eastern Time).

33. To the extent no Response is timely filed with respect to a Disputed Claim, the Reorganized Debtors request that the Court enter an order disallowing or reducing, as applicable, all such Disputed Claims.

### **Notice**

34. Notice of this Objection has been provided to all claimants whose proofs of claim are the subject of the Objection, the Office of the U.S. Trustee, and all other parties entitled to notice pursuant to Bankruptcy Rule 2002. The Reorganized Debtors submit that no other or further notice need be given.

### **Reservation of Rights**

35. The Reorganized Debtors reserve the right to modify, supplement and/or amend this Objection as it pertains to any claim identified herein.

### **No Prior Request**

36. No prior request for the relief sought in this Objection has been made to this or any other court.

*[Remainder of page intentionally left blank]*

WHEREFORE, the Reorganized Debtors respectfully request entry of the proposed Order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: New York, New York  
December 2, 2022

/s/ Evan R. Fleck

Dennis F. Dunne

Evan R. Fleck

Benjamin Schak

MILBANK LLP

55 Hudson Yards

New York, New York 10001

Telephone: (212) 530-5000

Facsimile: (212) 530-5219

- and -

Gregory A. Bray

MILBANK LLP

2029 Century Park East, 33<sup>rd</sup> Floor

Los Angeles, CA 90067

Telephone: (424) 386-4000

Facsimile: (213) 629-5063

*Counsel for Debtors and Reorganized Debtors*

**Exhibit A to Twenty-Sixth Omnibus Claims Objection**

**Proposed Order**

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

-----X	:	
	:	
In re:	:	Chapter 11
	:	
AVIANCA HOLDINGS S.A., <i>et al.</i> , <sup>1</sup>	:	Case No. 20-11133 (MG)
	:	
Debtors and Reorganized Debtors.	:	(Confirmed)
	:	
-----X		

**ORDER GRANTING THE REORGANIZED DEBTORS’  
TWENTY-SIXTH OMNIBUS OBJECTION TO PROOFS OF CLAIM**

Upon the *Reorganized Debtors’ Twenty-Sixth Omnibus Objection to Proofs of Claim* (the “Twenty-Sixth Omnibus Claims Objection”),<sup>2</sup> whereby the Reorganized Debtors have requested, in accordance with sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and the *Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 3007 (I) Establishing Claims Objection and Notice Procedures and (II) Granting Related Relief* [Docket No. 1179], entry of an order disallowing and expunging the claims identified on the Schedules hereto; and it appearing that the relief requested is in the best interests of the Reorganized Debtors’ estates, their creditors and other parties in interest; and the Court having jurisdiction to consider the Omnibus Claims

<sup>1</sup> The Debtors and Reorganized Debtors in these chapter 11 cases, and each Debtors’ and Reorganized Debtors’ federal tax identification number (to the extent applicable), are as follows: Avianca Holdings S.A. (N/A) n/k/a HVA Associated Corp.; Aero Transporte de Carga Unión, S.A. de C.V. (N/A); Aeroinversiones de Honduras, S.A. (N/A); Aerovías del Continente Americano S.A. Avianca (N/A); Airlease Holdings One Ltd. (N/A); America Central (Canada) Corp. (00-1071563); America Central Corp. (65-0444665); AV International Holdco S.A. (N/A); AV International Holdings S.A. (N/A); AV International Investments S.A. (N/A); AV International Ventures S.A. (N/A); AV Investments One Colombia S.A.S. (N/A); AV Investments Two Colombia S.A.S. (N/A); AV Loyalty Bermuda Ltd. (N/A); AV Taca International Holdco S.A. (N/A); Aviacorp Enterprises S.A. (N/A); Avianca Costa Rica S.A. (N/A); Avianca Leasing, LLC (47-2628716); Avianca, Inc. (13-1868573); Avianca-Ecuador S.A. (N/A); Aviaservicios, S.A. (N/A); Aviateca, S.A. (N/A); Avifreight Holding Mexico, S.A.P.I. de C.V. (N/A); C.R. Int’l Enterprises, Inc. (59-2240957); Grupo Taca Holdings Limited (N/A); International Trade Marks Agency Inc. (N/A); Inversiones del Caribe, S.A. (N/A); Isleña de Inversiones, S.A. de C.V. (N/A); Latin Airways Corp. (N/A); Latin Logistics, LLC (41-2187926); Nicaragüense de Aviación, Sociedad Anónima (N/A); Regional Express Américas S.A.S. (N/A); Ronair N.V. (N/A); Servicio Terrestre, Aéreo y Rampa S.A. (N/A); Servicios Aeroportuarios Integrados SAI S.A.S. (92-4006439); Taca de Honduras, S.A. de C.V. (N/A); Taca de México, S.A. (N/A); Taca International Airlines S.A. (N/A); Taca S.A. (N/A); Tampa Cargo S.A.S. (N/A); Technical and Training Services, S.A. de C.V. (N/A). The Debtors’ and Reorganized Debtors’ principal offices are located at Avenida Calle 26 # 59 – 15 Bogotá, Colombia.

<sup>2</sup> Capitalized terms not otherwise defined herein shall be given the meanings ascribed to them in the Twenty-Sixth Omnibus Claims Objection.

Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Twenty-Sixth Omnibus Claims Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Twenty-Sixth Omnibus Claims Objection having been adequate and appropriate under the circumstances; and after due deliberation and sufficient cause appearing therefor, **IT IS HEREBY ORDERED THAT:**

1. The Twenty-Sixth Omnibus Claims Objection is granted as set forth herein.
2. Each Satisfied Claim identified in **Schedule 1** attached hereto as fully satisfied is disallowed in its entirety for all purposes in these bankruptcy cases and shall be automatically expunged from the claims register maintained in these cases.
3. Each Reduced Claim identified in **Schedule 3** attached hereto is reduced and allowed to the extent set forth in **Schedule 3**.
4. Each No Liability Claim identified in **Schedule 2** attached hereto, each Unliquidated and Contingent Claim identified in **Schedule 4** attached hereto, each Time Barred Claim identified in **Schedule 5** attached hereto, and each Internal SPV Claim identified on **Schedule 7** attached hereto is disallowed in its entirety for all purposes in these bankruptcy cases and shall be automatically expunged from the claims register maintained in these cases.
5. Each Multiple Modifications Claim identified in **Schedule 6** attached hereto is reduced and reclassified to the extent and in the manner set forth in **Schedule 6**.
6. The Debtors and their claims agent are authorized to take all actions necessary to effectuate the relief granted in this Order, including updating the Claims Register to reflect the relief granted herein.

7. Any response to the Twenty-Sixth Omnibus Claims Objection not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.

8. Except as provided in this Order, nothing in this Order shall be deemed (a) an admission or finding as to the validity of any claim against a Debtor, (b) a waiver of the right of the Reorganized Debtors to dispute any claim against any Debtor on any grounds whatsoever, at a later date, (c) a promise by or requirement on any Debtor to pay any claim, or (d) a waiver of the rights of the Reorganized Debtors under the Bankruptcy Code or any other applicable law.

9. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: \_\_\_\_\_, 2023  
New York, New York

---

THE HONORABLE MARTIN GLENN  
CHIEF UNITED STATES BANKRUPTCY JUDGE

**Schedule 1 to Order**

**Satisfied Claims**

<b>SATISFIED CLAIMS<sup>1</sup></b>				
<b>Claimant's Name</b>	<b>Scheduled / Proof(s) of Claim to be Disallowed</b>	<b>Asserted / Scheduled Amount of Claim</b>	<b>Debtor Claim is Asserted / Scheduled Against</b>	<b>Reason for Disallowance</b>
AAR Landing Gear LLC	1493	\$405.00	Taca International Airlines S.A.	All invoices paid
AMRO FERRETERIA, S.A. DE C.V	3258127	\$60.09	Aero Transporte de Carga Union, S.A. de C.V.	All scheduled amounts paid
BOLLORE LOGISTICS USA INC	3256103	\$2,019.44	Tampa Cargo S.A.S.	All scheduled amounts paid
CONDOR COMUNICACIONES, S.A.	3254894	\$274.76	Taca International Airlines S.A.	All scheduled amounts paid
Consumer Law	3815 <sup>2</sup>	\$80.56	Aerovias del Continente Americano S.A. Avianca	All invoices paid
CORPORACION HOTELERA INTERNACIONAL SA	460	\$1,635.48	Avianca Costa Rica S.A	All invoices paid
CORPORACION HOTELERA METOR SA	3255358	\$1,667.52	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid

<sup>1</sup> See Twenty-Sixth Omnibus Claims Objection at ¶¶ 14-15.

<sup>2</sup> Indicates the claim was converted to USD using the exchange rate as of market open on May 11, 2020. Claim may contain unliquidated and/or undetermined amounts.

<b>SATISFIED CLAIMS<sup>1</sup></b>				
<b>Claimant's Name</b>	<b>Scheduled / Proof(s) of Claim to be Disallowed</b>	<b>Asserted / Scheduled Amount of Claim</b>	<b>Debtor Claim is Asserted / Scheduled Against</b>	<b>Reason for Disallowance</b>
Daniel Ignacio Carvajal Farias	1933	\$750.00	Avianca Holdings S.A.	All invoices paid
DENOVO ADMINISTRATIVE SERVICES	3258154	\$1,025.00	Aero Transporte de Carga Union, S.A. de C.V.	All scheduled amounts paid
Department of Treasury - Internal Revenue Service	673	\$274.29	Avianca, Inc.	All invoices paid
E MC ALLISTER S A S	3255869	\$981.77	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
Eaton Aerospace LLC	393	\$911.43	Avianca-Ecuador S.A	All invoices paid
EMSA AIRPORT SERVICES CEM	3253690	\$1,178.49	Taca International Airlines S.A.	All scheduled amounts paid
FEDEX TECHCONNECT INC	3255183	\$353.94	Avianca, Inc.	All scheduled amounts paid
FERRETERIA XALOSTOC, S.A. DE C.V.	3258159	\$282.15	Aero Transporte de Carga Union, S.A. de C.V.	All scheduled amounts paid

<b>SATISFIED CLAIMS<sup>1</sup></b>				
<b>Claimant's Name</b>	<b>Scheduled / Proof(s) of Claim to be Disallowed</b>	<b>Asserted / Scheduled Amount of Claim</b>	<b>Debtor Claim is Asserted / Scheduled Against</b>	<b>Reason for Disallowance</b>
GRUPO ADUANAL BCV, S. C.	3258163	\$1,552.18	Aero Transporte de Carga Union, S.A. de C.V.	All scheduled amounts paid
GRUPO LEYRIPAN, S.A. DE C.V.	3258164	\$143.56	Aero Transporte de Carga Union, S.A. de C.V.	All scheduled amounts paid
Illinois Department of Revenue	248	\$407.70	America Central Corp.	All invoices paid
Inversiones Honduras City Tours	3255130	\$54.79	Taca International Airlines S.A.	All scheduled amounts paid
JDL INDUSTRIES MIAMI INC	3256093	\$64.70	Avianca-Ecuador S.A	All scheduled amounts paid
LASA SOCIEDAD DE APOYO AERONAUTICO S.A.	3253840	\$2,237.72	Avianca-Ecuador S.A	All scheduled amounts paid
LIANA MONTECINOS	486	\$1,444.44	Aerovias del Continente Americano S.A. Avianca	All invoices paid
LUFTHANSA CARGO, AG	3258176	\$517.64	Aero Transporte de Carga Union, S.A. de C.V.	All scheduled amounts paid

<b>SATISFIED CLAIMS<sup>1</sup></b>				
<b>Claimant's Name</b>	<b>Scheduled / Proof(s) of Claim to be Disallowed</b>	<b>Asserted / Scheduled Amount of Claim</b>	<b>Debtor Claim is Asserted / Scheduled Against</b>	<b>Reason for Disallowance</b>
MVP Transportation and Logistics Inc	69	\$1,423.00	Tampa Cargo S.A.S.	All invoices paid
MVP Transportation and Logistics Inc	71	\$205.00	Avianca-Ecuador S.A	All invoices paid
MVP Transportation and Logistics Inc	72	\$625.00	Aviateca, S.A.	All invoices paid
New Jersey Department of Labor and Workforce Development	474	\$1,997.30	America Central Corp.	All invoices paid
New York State Department of Taxation and Finance	3943	\$451.39	Avianca, Inc.	All invoices paid
New York State Department of Taxation and Finance	4051	\$178.01	Avianca, Inc.	All invoices paid
OLIVARES DUFOO Y ASOCIADOS S.C.	625 <sup>2</sup>	\$2,286.11	Aerovias del Continente Americano S.A. Avianca	All invoices paid
ORGANISMO INTERNACIONAL REGIONAL DE SANIDAD AGROPECUARIA ( OIRSA) GUATEMALA	3253879	\$1,905.42	Taca International Airlines S.A.	All scheduled amounts paid

<sup>2</sup> Indicates the claim was converted to USD using the exchange rate as of market open on May 11, 2020. Claim may contain unliquidated and/or undetermined amounts.

<b>SATISFIED CLAIMS<sup>1</sup></b>				
<b>Claimant's Name</b>	<b>Scheduled / Proof(s) of Claim to be Disallowed</b>	<b>Asserted / Scheduled Amount of Claim</b>	<b>Debtor Claim is Asserted / Scheduled Against</b>	<b>Reason for Disallowance</b>
Ranger American Armored Services	18	\$470.00	Aerovias del Continente Americano S.A. Avianca	All invoices paid
Safran Landing Systems	2053	\$2,398.14	Avianca-Ecuador S.A	All invoices paid
SECRETARY OF STATE	3258189	\$100.00	Aero Transporte de Carga Union, S.A. de C.V.	All scheduled amounts paid
SITA INFORMATION NETWORKING COMPUTING B.V.	3257899	\$166,969.03	Avianca-Ecuador S.A	All invoices paid
SMITH SCALE INC	738	\$169.06	Avianca, Inc.	All invoices paid
SOCIEDAD HOTELERA SAN PABLO SAS	3731	\$1,017.08	Aerovias del Continente Americano S.A. Avianca	All invoices paid
State of NJ, Dept. of Labor, Div. of Employer Acct	3771	\$2,176.02	America Central Corp.	All invoices paid
Stogel Catering	592	\$1,984.00	Taca International Airlines S.A.	All invoices paid

<b>SATISFIED CLAIMS<sup>1</sup></b>				
<b>Claimant's Name</b>	<b>Scheduled / Proof(s) of Claim to be Disallowed</b>	<b>Asserted / Scheduled Amount of Claim</b>	<b>Debtor Claim is Asserted / Scheduled Against</b>	<b>Reason for Disallowance</b>
STS ENGINEERING SOLUTIONS LLC	854	\$2,206.00	Avianca Holdings S.A.	All invoices paid
TGP ENTERPRICES, INC.	3256298	\$1,035.25	Aero Transporte de Carga Union, S.A. de C.V.	All scheduled amounts paid
TRANSPORTACION MEXICO EXPRESS, S.A. DE C.V.	3256296	\$1,190.96	Aero Transporte de Carga Union, S.A. de C.V.	All scheduled amounts paid
William Antonio Hernandez Aguirre	530	\$1,096.23	Avianca, Inc.	All invoices paid
WILLIAM GOTTI	813	\$255.00	Aerovias del Continente Americano S.A. Avianca	All invoices paid
WORLD SERVICE COMPANY	3256299	\$180.00	Aero Transporte de Carga Union, S.A. de C.V.	All scheduled amounts paid

**Schedule 2 to Order**

**No Liability Claims**

<b>NO LIABILITY CLAIMS<sup>1</sup></b>				
<b>Claimant's Name</b>	<b>Proof(s) of Claim to be Disallowed</b>	<b>Asserted Amount of Claim</b>	<b>Debtor Claim Is Asserted Against</b>	<b>Reason for Modification</b>
Aeronautical Telecommunications, Ltd	366	\$132.00	Taca S.A.	Liability is with Avianca Peru, a non-debtor entity
AVI FOODSYSTEMS AT DHL	3258132	\$166.80	Aero Transporte de Carga Union, S.A. de C.V.	Debt claim is based on has been forgiven
HISPANO MEXICANA Y DISTRIBUCION DE ELEVADORES, S.A. DE C.V.	3258166	\$377.00	Aero Transporte de Carga Union, S.A. de C.V.	Service not provided
NUCLEIDOS SAS	3809	\$507.00	Avianca Holdings S.A.	No liability exists because the flight ticket was used
SI VALE MEXICO, S.A. DE C.V.	3258190	\$998.57	Aero Transporte de Carga Union, S.A. de C.V.	Debt claim is based on has been forgiven
THALES AVIONICS, INC	517	\$54,000.00	Aero Transporte de Carga Union, S.A. de C.V.	Purchase order was cancelled and equipment returned
Worldwide Flight Services, Inc.	1480	\$1,144.46	Aerovias del Continente Americano S.A. Avianca	Service not provided

<sup>1</sup> See Twenty-Sixth Omnibus Claims Objection at ¶¶ 16-17.

**Schedule 3 to Order**

**Reduced Claims**

REDUCED CLAIMS <sup>1</sup>					
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Modified Claim Amount	Reason for Modification
AAR Supply Chain, Inc.	Claim No. 1482 Avianca, Inc.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$2,389.88	\$0.00 \$0.00 \$0.00 \$1,389.88	Reduced due to invoices paid
Accenture Ltda.	Claim No. 1090 Avianca Costa Rica S.A	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$46,920.95	\$0.00 \$0.00 \$0.00 \$37,941.59	Reduced by amounts for tax amounts owed to taxing agency, not owed to claimant.
Accenture Ltda.	Claim No. 1093 Avianca Costa Rica S.A	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$4,953.38	\$0.00 \$0.00 \$0.00 \$3,846.85	Reduced by amounts for tax amounts owed to taxing agency, not owed to claimant.
Accenture Ltda.	Claim No. 1106 Avianca-Ecuador S.A	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$39,100.61	\$0.00 \$0.00 \$0.00 \$30,359.69	Reduced by amounts for tax amounts owed to taxing agency, not owed to claimant.
Accenture Ltda.	Claim No. 1110 Avianca-Ecuador S.A	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$4,953.38	\$0.00 \$0.00 \$0.00 \$3,715.04	Reduced by amounts for tax amounts owed to taxing agency, not owed to claimant.
Airbus Americas Customer Services, Inc. <sup>2</sup>	Claim No. 1091 Tampa Cargo S.A.S.	Administrative Priority Secured Priority General Unsecured	\$16,033.67 \$0.00 \$0.00 \$208,668.18	\$16,033.67 \$0.00 \$0.00 \$188,021.40	Reduced due to invoices paid
Airbus Americas Customer Services, Inc. <sup>2</sup>	Claim No. 1113 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$3,548,175.28	\$0.00 \$0.00 \$0.00 \$2,462,903.09	Reduced due to invoices paid

<sup>1</sup> See Twenty-Sixth Omnibus Claims Objection at ¶¶ 18-19.

<sup>2</sup> Indicates claim contains unliquidated and/or undetermined amounts.

REDUCED CLAIMS <sup>1</sup>					
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Modified Claim Amount	Reason for Modification
Hamilton Sundstrand Corporation	Claim No. 2071 Taca International Airlines S.A.	Administrative Priority	\$6,953.50	\$5,020.70	Reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$38,204.79	\$1,307.35	
HELIOS TECHNOLOGY AND INNOVATION SAS	Claim No. 4150 Tampa Cargo S.A.S.	Administrative Priority	\$0.00	\$0.00	Reduced due to part of claim including tax amounts which are not owed to claimant
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$13,235.64	\$12,316.72	

**Schedule 4 to Order**

**Unliquidated and Contingent Claims**

UNLIQUIDATED AND CONTINGENT CLAIMS <sup>1</sup>					
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount <sup>2</sup>	Portion of Claim Invalidated	Reason for Disallowance
DEUTSCHE BANK AG, NEW YORK BRANCH <sup>2</sup>	Claim No. 1486 Tampa Cargo S.A.S.	Administrative Priority Secured Priority General Unsecured	Unliquidated \$0.00 \$0.00 Unliquidated	Administrative Priority   General Unsecured	Unliquidated Claim

<sup>1</sup> See Twenty-Sixth Omnibus Claims Objection at ¶¶ 20-21.

<sup>2</sup> Indicates claim contains unliquidated and/or undetermined amounts.

**Schedule 5 to Order**

**Time Barred Claims**

TIME BARRED CLAIMS <sup>1</sup>					
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Modified Claim Amount	Reason for Modification
Airbus Americas Customer Services, Inc. <sup>2</sup>	Claim No. 1124 Avianca, Inc.	Administrative Priority Secured Priority General Unsecured	\$242,935.66 \$0.00 \$0.00 \$1,332,207.41	\$242,935.66 \$0.00 \$0.00 \$1,307,079.86	Disallowed amounts barred by claims limitation period
Airbus Americas Customer Services, Inc. <sup>2</sup>	Claim No. 1119 Avianca-Ecuador S.A	Administrative Priority Secured Priority General Unsecured	\$13,633.34 \$0.00 \$0.00 \$508,891.85	\$13,633.34 \$0.00 \$0.00 \$496,264.96	Disallowed amounts barred by claims limitation period
Airbus Americas Customer Services, Inc. <sup>2</sup>	Claim No. 1133 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$8,787.94 \$0.00 \$0.00 \$1,476,967.23	\$8,787.94 \$0.00 \$0.00 \$1,329,146.70	Disallowed amounts barred by claims limitation period
Airbus SAS <sup>2</sup>	Claim No. 1160 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$223,312.92	\$0.00 \$0.00 \$0.00 \$14,334.17	Disallowed amounts barred by claims limitation period

<sup>1</sup> See Twenty-Sixth Omnibus Claims Objection at ¶¶ 22-24.

<sup>2</sup> Indicates claim contains unliquidated and/or undetermined amounts.

**Schedule 6 to Order**

**Multiple Modification Claims**

MULTIPLE MODIFICATION CLAIMS <sup>1</sup>									
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Reclassified Amount	Paid Amount	No Liability Amount	Time Barred Amount	Modified Claim Amount	Reason for Modification
Airbus Americas Customer Services, Inc. <sup>2</sup>	Claim No. 1124 Avianca, Inc.	Administrative Priority	\$242,935.66	\$0.00	(\$1,070.57)	\$0.00	\$0.00	\$241,865.09	Reduced due to amounts paid (\$1K Priority and 111K GUC) and time barred claims (\$25K)
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$1,332,207.41	\$0.00	(\$110,749.84)	\$0.00	(\$25,127.55)	\$1,196,330.02	
Airbus Americas Customer Services, Inc. <sup>2</sup>	Claim No. 1119 Avianca-Ecuador S.A	Administrative Priority	\$13,633.34	(\$1,995.00)	\$0.00	\$0.00	\$0.00	\$11,638.34	Reclass to GUC (\$2K) due to amounts received outside admin priority window. Reduced due to paid (\$171K) and time barred claims (\$13K)
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$508,891.85	\$1,995.00	(\$170,898.18)	\$0.00	(\$12,626.89)	\$327,361.78	
Airbus Americas Customer Services, Inc. <sup>2</sup>	Claim No. 1133 Taca International Airlines S.A.	Administrative Priority	\$8,787.94	\$0.00	\$0.00	\$0.00	\$0.00	\$8,787.94	Reduced due to amounts paid (\$222K), time barred claims (\$148K) and canceled invoices (\$21K)
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$1,476,967.23	\$0.00	(\$222,244.05)	(\$20,921.50)	(\$147,820.53)	\$1,085,981.15	
Bravonext SA	Claim No. 406 Avianca Holdings S.A.	Administrative Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Reduced due to amounts paid (\$952k) and claims in which the underlying flight tickets were used (\$275k)
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$1,300,779.56	\$0.00	(\$952,447.35)	(\$274,586.27)	\$0.00	\$73,745.94	
SAFRAN AEROSYSTEMS SERVICES AMERICAS, LLC	Claim No. 546 Avianca Holdings S.A.	Administrative Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Reduced due to amounts paid (\$9k) and invoices addressed through other filed claims (\$72k)
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$82,633.50	\$0.00	(\$9,181.77)	(\$71,962.99)	\$0.00	\$1,488.74	

<sup>1</sup> See Twenty-Sixth Omnibus Claims Objection at ¶¶ 25-29.

<sup>2</sup> Indicates claim contains unliquidated and/or undetermined amounts.

**Schedule 7 to Order**

**Internal SPV Claims**

<b>INTERNAL SPV CLAIMS<sup>1</sup></b>				
<b>Claimant's Name - all of the entities are wholly owned by Avianca</b>	<b>Scheduled Claim to be Disallowed</b>	<b>Scheduled Amount of Claim</b>	<b>Modified Claim Amount</b>	<b>Debtor Claim is Scheduled Against</b>
Airlease Eleven Ltd.	3255564	\$8,443,563.79	\$0.00	Taca International Airlines S.A.
Airlease Fourteen Ltd.	3255569	\$3,424,969.39	\$0.00	Grupo Taca Holdings Limited
Airlease Twenty Five Ltd.	3255573	\$11,918,886.61	\$0.00	Taca International Airlines S.A.
Airlease Twenty Four Ltd.	3255574	\$2,423,024.76	\$0.00	Taca International Airlines S.A.
Airlease Twenty Two Ltd.	3255572	\$3,295,300.00	\$0.00	Grupo Taca Holdings Limited

<sup>1</sup> See Twenty-Sixth Omnibus Claims Objection at ¶ 30.

**Exhibit B to Twenty-Sixth Omnibus Claims Objection**

**Declaration of Walt Brown**

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

-----X	:	
	:	
In re:	:	Chapter 11
	:	
AVIANCA HOLDINGS S.A., <i>et al.</i> , <sup>1</sup>	:	Case No. 20-11133 (MG)
	:	
Debtors and Reorganized Debtors.	:	(Jointly Administered)
	:	
-----X		

**DECLARATION OF WALT BROWN IN SUPPORT OF REORGANIZED DEBTORS’ TWENTY-SIXTH OMNIBUS OBJECTION TO PROOFS OF CLAIM**

I, Walt Brown, make this declaration pursuant to 28 U.S.C. § 1746 and state as follows:

**Background**

1. I am a managing director at FTI Consulting, Inc., together with its wholly owned subsidiaries (“FTI”), an international consulting firm.

2. In my capacity as managing director, I am authorized to submit this declaration in support of the *Reorganized Debtors’ Twenty-Sixth Omnibus Objection to Proofs of Claim* (the “Twenty-Sixth Omnibus Claims Objection”).<sup>2</sup>

<sup>1</sup> The Debtors and Reorganized Debtors in these chapter 11 cases, and each Debtors’ and Reorganized Debtors’ federal tax identification number (to the extent applicable), are as follows: Avianca Holdings S.A. (N/A) n/k/a HVA Associated Corp.; Aero Transporte de Carga Unión, S.A. de C.V. (N/A); Aeroinversiones de Honduras, S.A. (N/A); Aerovías del Continente Americano S.A. Avianca (N/A); Airlease Holdings One Ltd. (N/A); America Central (Canada) Corp. (00-1071563); America Central Corp. (65-0444665); AV International Holdco S.A. (N/A); AV International Holdings S.A. (N/A); AV International Investments S.A. (N/A); AV International Ventures S.A. (N/A); AV Investments One Colombia S.A.S. (N/A); AV Investments Two Colombia S.A.S. (N/A); AV Loyalty Bermuda Ltd. (N/A); AV Taca International Holdco S.A. (N/A); Aviacorp Enterprises S.A. (N/A); Avianca Costa Rica S.A. (N/A); Avianca Leasing, LLC (47-2628716); Avianca, Inc. (13-1868573); Avianca-Ecuador S.A. (N/A); Aviaservicios, S.A. (N/A); Aviateca, S.A. (N/A); Avifreight Holding Mexico, S.A.P.I. de C.V. (N/A); C.R. Int’l Enterprises, Inc. (59-2240957); Grupo Taca Holdings Limited (N/A); International Trade Marks Agency Inc. (N/A); Inversiones del Caribe, S.A. (N/A); Isleña de Inversiones, S.A. de C.V. (N/A); Latin Airways Corp. (N/A); Latin Logistics, LLC (41-2187926); Nicaragüense de Aviación, Sociedad Anónima (N/A); Regional Express Américas S.A.S. (N/A); Ronair N.V. (N/A); Servicio Terrestre, Aéreo y Rampa S.A. (N/A); Servicios Aeroportuarios Integrados SAI S.A.S. (92-4006439); Taca de Honduras, S.A. de C.V. (N/A); Taca de México, S.A. (N/A); Taca International Airlines S.A. (N/A); Taca S.A. (N/A); Tampa Cargo S.A.S. (N/A); Technical and Training Services, S.A. de C.V. (N/A). The Debtors’ and Reorganized Debtors’ principal offices are located at Avenida Calle 26 # 59 – 15 Bogotá, Colombia.

<sup>2</sup> Capitalized terms used, but not otherwise defined, herein shall have the meanings set forth in the Twenty-Sixth Omnibus Claims Objection.

3. All facts set forth herein are based on my personal knowledge, in evaluating the Proofs of Claim, the Reorganized Debtors and other reviewing parties have reviewed the Reorganized Debtors' Books and Records, the relevant Proofs of Claim, as well as the supporting documentation provided by the claimants, and determined that the Disputed Claims should be disallowed and expunged from the claims register maintained in these cases (the "Claims Register").

4. If I were called upon to testify, I could and would competently testify to each of the facts set forth herein on that basis, including that I, or employees of FTI under my supervision and direction, personally reviewed the claims listed in **Schedules 1 through 7** to the proposed *Order Granting Reorganized Debtors' Twenty-Sixth Omnibus Objection to Proofs of Claim* (the "Proposed Order") as part of the claims reconciliation process in these chapter 11 cases.

#### **Satisfied Claims**

5. To the best of my knowledge, information, and belief, based on a review of the Claims Register and each of the Satisfied Claims, the Reorganized Debtors have determined that the Satisfied Claims listed on **Schedule 1** to Proposed Order have been paid or otherwise satisfied, either in full or in part, by the Debtors after the Petition Date. If the Satisfied Claims identified on **Schedule 1** to the Proposed Order are not disallowed or reduced, the claimants identified therein may improperly obtain double recovery from the same alleged liability, at the expense of the Reorganized Debtors and other creditors.

6. I believe it is proper for the Court to enter the Proposed Order disallowing and expunging the Satisfied Claims as set forth therein and in the Objection.

### **No Liability Claims**

7. To the best of my knowledge, information, and belief, based on a review of the Claims Register and each of the No Liability Claims, the Reorganized Debtors have determined that the No Liability Claims listed on **Schedule 2** to Proposed Order represent claims for which the Reorganized Debtors believe they are not liable, for the reasons given on **Schedule 2**. If the No Liability Claims identified on **Schedule 2** to the Proposed Order are not disallowed or reduced, the claimants identified therein may improperly obtain an unwarranted recovery at the expense of the Reorganized Debtors and other creditors.

8. I believe it is proper for the Court to enter the Proposed Order disallowing and expunging the No Liability Claims as set forth therein and in the Objection.

### **Reduced Claims**

9. To the best of my knowledge, information, and belief, based on a review of the Claims Register and each of the Reduced Claims, the Reorganized Debtors have determined that the Reduced Claims listed on **Schedule 3** to Proposed Order (1) has been paid or otherwise satisfied in part, or (2) contains amounts asserted on account of taxes that are properly owed to the taxing authority rather than the claimant. The specific reason for the Reorganized Debtors' determination that each claim should be reduced and in what amount is identified in **Schedule 3** to the proposed Order. If the Reduced Claims identified on **Schedule 3** to the Proposed Order are not reduced, the claimants identified therein may improperly obtain an unwarranted recovery at the expense of the Reorganized Debtors and other creditors.

10. I believe it is proper for the Court to enter the Proposed Order reducing the Reduced Claims as set forth therein and in the Objection.

### **Unliquidated and Contingent Claims**

11. To the best of my knowledge, information, and belief, based on a review of the Claims Register and each of the Unliquidated and Contingent Claims, the Reorganized Debtors have determined that the Unliquidated and Contingent Claims listed on **Schedule 4** to Proposed Order failed to provide the required information regarding the amount of their claim, and as a result the Reorganized Debtors are unable to determine the validity of the Unliquidated and Contingent Claims. Further, the Reorganized Debtors have reviewed their Books and Records and do not believe there are any amounts due and owing with respect to the Unliquidated and Contingent Claims. If the Unliquidated and Contingent Claims identified on **Schedule 4** to the Proposed Order are not disallowed or reduced, the claimants identified therein may improperly obtain an unwarranted recovery at the expense of the Reorganized Debtors and other creditors.

12. I believe it is proper for the Court to enter the Proposed Order disallowing and expunging the Unliquidated and Contingent Claims as set forth therein and in the Objection.

### **Time Barred Claims**

13. To the best of my knowledge, information, and belief, based on a review of the Claims Register and each of the Time Barred Claims, the Reorganized Debtors have determined that the Time Barred Claims listed on **Schedule 5** to Proposed Order contain amounts for which the Reorganized Debtors believe they are not liable because the claim is barred by the applicable statute of limitations. If the Time Barred Claims identified on **Schedule 5** to the Proposed Order are not reduced, the claimants identified therein may improperly obtain an unwarranted recovery at the expense of the Reorganized Debtors and other creditors.

14. I believe it is proper for the Court to enter the Proposed Order reducing the Time Barred Claims as set forth in **Schedule 5** thereto and in the Objection.

### **Multiple Modification Claims**

15. To the best of my knowledge, information, and belief, based on a review of the Claims Register and each of the Multiple Modification Claims, the Reorganized Debtors have determined that the Multiple Modification Claims listed on **Schedule 6** to Proposed Order is subject to more than one basis for reduction and reclassification. The particular basis for each claim's reduction and reclassification is set forth in **Schedule 6** to the Proposed Order, along with the amount of the claim which corresponds to each basis for modification. If the Multiple Modification Claims identified on **Schedule 6** to the Proposed Order are not reclassified or reduced, the claimants identified therein may improperly obtain an unwarranted recovery at the expense of the Reorganized Debtors and other creditors.

16. I believe it is proper for the Court to enter the Proposed Order reducing and reclassifying the Multiple Modification Claims as set forth therein and in the Objection.

### **Internal SPV Claims**

17. To the best of my knowledge, information, and belief, based on the Reorganized Debtors' review of the Claims Register, they have determined that each of the claims listed on **Schedule 7** to the Proposed Order (the "**Internal SPV Claims**") are for amounts owed to special purpose vehicles ("**SPVs**"). On information and belief, each of the relevant SPVs are dormant and claims of these SPVs have been otherwise resolved during the course of these Chapter 11 Cases. If the Internal SPV Claims are not modified as set forth on **Schedule 7**, claimants may improperly receive recoveries in excess of what they are entitled to at the expense of the Reorganized Debtors and other creditors. Thus, I believe it is proper for the Court to enter the Proposed Order reducing the Internal SPV Claims as set forth therein and in the Objection.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Date: December 2, 2022

/s/ Walt Brown  
Walt Brown  
Managing Director  
FTI Consulting, Inc.  
2001 Ross Avenue, Suite 650  
Dallas, TX 75201

**Exhibit C to Twenty-Sixth Omnibus Claims Objection**

**Notice of Objection**

Dennis F. Dunne  
Evan R. Fleck  
Benjamin Schak  
MILBANK LLP  
55 Hudson Yards  
New York, New York 10001  
Telephone: (212) 530-5000  
Facsimile: (212) 530-5219

Gregory A. Bray  
MILBANK LLP  
2029 Century Park East, 33<sup>rd</sup> Floor  
Los Angeles, CA 90067  
Telephone: (424) 386-4000  
Facsimile: (213) 629-5063

*Counsel for Debtors and Reorganized  
Debtors*

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

-----X

In re:	:	Chapter 11
	:	
AVIANCA HOLDINGS S.A. <i>et al.</i> , <sup>1</sup>	:	Case No. 20-11133 (MG)
	:	
Debtors and Reorganized Debtors.	:	(Confirmed)
	:	

-----X

**NOTICE OF HEARING ON THE REORGANIZED DEBTORS’  
TWENTY-SIXTH OMNIBUS OBJECTION TO PROOFS OF CLAIM**

**PLEASE TAKE NOTICE** that, on December 2, 2022, Avianca Holdings S.A. and its reorganized debtor affiliates in these proceedings (collectively, the “Reorganized Debtors”), filed their Twenty-Sixth Omnibus Objection to Proofs of Claim (the “Objection”) with the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”).

<sup>1</sup> The Debtors and Reorganized Debtors in these chapter 11 cases, and each Debtors’ and Reorganized Debtors’ federal tax identification number (to the extent applicable), are as follows: Avianca Holdings S.A. (N/A) n/k/a HVA Associated Corp.; Aero Transporte de Carga Unión, S.A. de C.V. (N/A); Aeroinversiones de Honduras, S.A. (N/A); Aerovías del Continente Americano S.A. Avianca (N/A); Airlease Holdings One Ltd. (N/A); America Central (Canada) Corp. (00-1071563); America Central Corp. (65-0444665); AV International Holdco S.A. (N/A); AV International Holdings S.A. (N/A); AV International Investments S.A. (N/A); AV International Ventures S.A. (N/A); AV Investments One Colombia S.A.S. (N/A); AV Investments Two Colombia S.A.S. (N/A); AV Loyalty Bermuda Ltd. (N/A); AV Taca International Holdco S.A. (N/A); Aviacorp Enterprises S.A. (N/A); Avianca Costa Rica S.A. (N/A); Avianca Leasing, LLC (47-2628716); Avianca, Inc. (13-1868573); Avianca-Ecuador S.A. (N/A); Aviaservicios, S.A. (N/A); Aviateca, S.A. (N/A); Avifreight Holding Mexico, S.A.P.I. de C.V. (N/A); C.R. Int’l Enterprises, Inc. (59-2240957); Grupo Taca Holdings Limited (N/A); International Trade Marks Agency Inc. (N/A); Inversiones del Caribe, S.A. (N/A); Isleña de Inversiones, S.A. de C.V. (N/A); Latin Airways Corp. (N/A); Latin Logistics, LLC (41-2187926); Nicaragüense de Aviación, Sociedad Anónima (N/A); Regional Express Américas S.A.S. (N/A); Ronair N.V. (N/A); Servicio Terrestre, Aéreo y Rampa S.A. (N/A); Servicios Aeroportuarios Integrados SAI S.A.S. (92-4006439); Taca de Honduras, S.A. de C.V. (N/A); Taca de México, S.A. (N/A); Taca International Airlines S.A. (N/A); Taca S.A. (N/A); Tampa Cargo S.A.S. (N/A); Technical and Training Services, S.A. de C.V. (N/A). The Debtors’ and Reorganized Debtors’ principal offices are located at Avenida Calle 26 # 59 – 15 Bogotá, Colombia.

**THIS OBJECTION ADDRESSES ONE OR MORE OF THE CLAIM(S) YOU HAVE FILED IN THE REORGANIZED DEBTORS' CASES. Schedules 1 through 7** (the "Schedules") annexed to the Objection (attached hereto) identifies your claim and the category of claim objection applicable to you. The complete Objection can be viewed and/or obtained by: (i) accessing the Court's website at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov), or (ii) free of charge from the Reorganized Debtors' notice and claims agent, KCC, at <http://www.kccllc.net/avianca> or by calling (866) 967-1780 (U.S./Canada) or +1 (310) 751-2680 (International). Note that a PACER password is needed to access documents on the Court's website. The complete Objection is entitled the *Reorganized Debtors' Twenty-Sixth Omnibus Objection to Proofs of Claim*.

The Objection requests that the Bankruptcy Court disallow and expunge one or more of your claims listed in the Schedules on the ground that the claim (i) has been paid or otherwise satisfied, (ii) contains amounts for which the Reorganized Debtors are not liable, (iii) should be reduced, (iv) is subject to non-final commercial agreement, (v) is unliquidated or contingent, (vi) contains amounts that are barred by the applicable statute of limitations, (vii) is subject to multiple modifications. Any claim that the Bankruptcy Court expunges or disallows will be treated as if such claim had not been filed. Any claim that the Bankruptcy Court reduces or reclassifies will be treated as if such claim had been filed in the reduced amount or reclassified class.

If you DO oppose the disallowance, expungement, reduction, or reclassification of your claim(s) listed in the Schedules then you MUST file a written response to the Objection (the "Response") ON OR BEFORE JANUARY 6, 2023 AT 4:00 P.M. EASTERN TIME (the "Response Deadline") and serve such Response as set forth herein. If you DO NOT oppose the disallowance, expungement, reduction, or reclassification of your claim(s) listed in the Schedules then no further action is required by you.

The Response, if any, must include the following: (i) a caption identifying the name of the Bankruptcy Court, the names of the Reorganized Debtors, the case number and the title of the Objection to which the Response is directed; (ii) the name of the claimant and description of the basis for the claim; (iii) a short statement describing the reasons for which the claim should not be disallowed as set forth in the Objection; (iv) additional documentation or other evidence upon which you rely in opposing the Objection (if it was not included with the proof of claim previously filed with the Bankruptcy Court); (v) the address(es) to which the Reorganized Debtors must return any reply to your Response, if different from that presented in your proof of claim; (vi) the name, address, and telephone number of the person (which may be you or your legal representative) holding ultimate authority to resolve the claim on your behalf.

The Bankruptcy Court will consider a Response only if the Response is filed with the Court on or prior to the Response Deadline. All Responses must be served on (i) the Bankruptcy Court at Chambers of Honorable Judge Martin Glenn, One Bowling Green, New York, New York 10004-1408, (ii) counsel for the Reorganized Debtors at Milbank LLP, 55 Hudson Yards, New York, New York 10001 (Attn: Evan R. Fleck, Esq., Gregory A. Bray, Esq., and Benjamin Schak, Esq. ([efleck@milbank.com](mailto:efleck@milbank.com), [gbray@milbank.com](mailto:gbray@milbank.com), and [bschak@milbank.com](mailto:bschak@milbank.com))), and (iii) the Reorganized Debtors, c/o Richard Galindo ([richard.galindo@avianca.com](mailto:richard.galindo@avianca.com)).

**A HEARING WILL BE HELD ON JANUARY 19, 2023** (the "Hearing") to consider the Objection. **THE HEARING WILL BE HELD AT 11:00 A.M. (EASTERN TIME)** at the

United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 523, New York, New York 10004 in front of the Honorable Martin Glenn. If you file a written Response to the Objection, you or your counsel must attend the Hearing (which attendance may be via Zoom for Government). In light of the COVID-19 pandemic, the Hearing may be conducted via Zoom for Government. Parties wishing to appear at the Hearing, whether in a “live” or “listen only” capacity, must make an electronic appearance through the “eCourtAppearances” tab on the Court’s website (<http://www.nysb.uscourts.gov/content/judge-martin-glenn>) no later than 4:00 p.m. (prevailing Eastern Time) the business day before the Hearing (the “Appearance Deadline”). Following the Appearance Deadline, the Court will circulate by email the Zoom link to the Hearing to those parties who have made an electronic appearance. Parties wishing to appear at the Hearing must submit an electronic appearance through the Court’s website by the Appearance Deadline and not by emailing or otherwise contacting the Court. The Court will not respond to late requests that are submitted on the day of the hearing. Additional information regarding the Court’s Zoom and hearing procedures can be found on the Court’s website. The Reorganized Debtors reserve the right to continue the Hearing on the Objection for your claim(s) at a later date.

If the Bankruptcy Court does NOT disallow, expunge, reduce, or reclassify your claim(s) listed in Schedules 1 through 7 then the Reorganized Debtors may object on other grounds to the claim(s) (or to any other claims you may have filed) at a later date. You will receive a separate notice of any such objection.

Dated: December 2, 2022  
New York, New York

/s/ Evan R. Fleck  
Dennis F. Dunne  
Evan R. Fleck  
Benjamin Schak  
MILBANK LLP  
55 Hudson Yards  
New York, New York 10001  
Telephone: (212) 530-5000  
Facsimile: (212) 530-5219

- and -

Gregory A. Bray  
MILBANK LLP  
2029 Century Park East, 33<sup>rd</sup> Floor  
Los Angeles, CA 90067  
Telephone: (424) 386-4000  
Facsimile: (213) 629-5063

*Counsel for Debtors and Reorganized Debtors*