

Dennis F. Dunne  
Evan R. Fleck  
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

*Proposed Counsel for Debtors and  
Debtors-In-Possession*

**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.	:	(Joint Administration Requested)
	:	
-----X		

**DEBTORS' MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS PURSUANT  
TO SECTIONS 105(a), 363(b), 507(a)(8), AND 541 OF THE BANKRUPTCY CODE  
AUTHORIZING THE PAYMENT OF CERTAIN PREPETITION TAXES AND FEES**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

Avianca Holdings S.A. and its affiliated debtors in the above-captioned chapter 11 cases

<sup>1</sup> The Debtors in these chapter 11 cases, and each Debtor's federal tax identification number (to the extent applicable), are as follows: Avianca Holdings S.A. (N/A); 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 Taca International Holdco 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); Nicaraguense de Aviación, Sociedad Anónima (Nica, S.A.) (N/A); Regional Express Américas S.A.S. (N/A); Ronair N.V. (N/A); Servicio Terrestre, Aereo 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' principal offices are located at Avenida Calle 26 # 59 – 15 Bogotá, Colombia.



(the “Chapter 11 Cases”), as debtors and debtors-in-possession (collectively, the “Debtors”), respectfully represent as follows in support of this motion (the “Motion”)<sup>2</sup>:

### **RELIEF REQUESTED**

1. By this Motion, the Debtors seek entry of interim and final orders, substantially in the forms annexed hereto as **Exhibit A** (“Proposed Interim Order”) and **Exhibit B** (“Proposed Final Order”), pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (as amended, the “Bankruptcy Code”) for authority, in their discretion, to remit and pay certain accrued but unpaid prepetition taxes and fees, including sales and use taxes, income taxes, personal and real property taxes, and similar taxes and fees.

### **JURISDICTION**

2. This Court has jurisdiction to consider this Motion pursuant to 28 U.S.C. §§ 157 and 1334.

3. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

4. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

5. The bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code.

### **STATUS OF THE CASE**

6. On the date hereof (the “Petition Date”), each of the Debtors filed with this Court voluntary petitions for relief under chapter 11 of the Bankruptcy Code.

7. Each Debtor is continuing to operate its business and manage its properties as a debtor-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

---

<sup>2</sup> Capitalized terms not defined herein shall have the meaning ascribed to them in the First Day Declaration (as defined below).

8. No creditors' committee has yet been appointed in these Chapter 11 Cases. No trustee or examiner has been appointed.

9. The Debtors have filed a motion requesting joint administration of the Debtors' Chapter 11 Cases pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (as amended, the "Bankruptcy Rules").

### **BACKGROUND**

10. Avianca is the second-largest airline group in Latin America and the most important carrier in the Republic of Colombia and in the Republic of El Salvador. It is the largest airline in the Republic of Colombia (the third-largest Latin American economy), a code-share partner of United Airlines, and a member of the Star Alliance which, with 26 members, is the world's largest global airline alliance. Established in 1919, Avianca has a 100-year legacy as a leading provider of air travel and cargo services in the Latin American market and around the globe. Avianca is well respected throughout Latin America and maintains significant customer brand equity and market share in the regions it services.

11. The Debtors operate an extensive network of routes from their primary hubs in Bogotá and San Salvador (in addition to other focus markets) and offer passenger services on more than 5,350 weekly flights to more than 76 destinations in 27 countries. With approximately 18,900 employees and approximately \$3.9 billion in annual revenues, the Debtors play a key role in the Latin American airline market.

12. Despite an effective debt reprofiling executed in the second half of 2019, a significant improvement in Avianca's liquidity position in early 2020, and the successful 2019 launch of the "Avianca 2021" transformation plan, the Debtors have been compelled to file these Chapter 11 Cases for one principal reason: the COVID-19 pandemic, which has affected the

world's population and economies in ways that have never been experienced. The reduction in travel as a result of the virus, and the measures undertaken to combat the virus, including restrictions on commercial flights and travel, have had and will continue to have an adverse impact on the Debtors. As a result of the ongoing pandemic and its consequences, the Debtors are facing significantly reduced revenues from ticket sales and ancillary revenues, government prohibitions globally on international flights, substantial ongoing contractual obligations to their lessors, lenders and other creditors, and a near complete standstill of the global economy—all with significant continued impact and limited visibility as to the potential market recovery.

13. On March 20, 2020, the Republic of Colombia, consistent with what numerous other governments around the world have done, announced that it would close its airspace to address the spread of COVID-19. As a result of the restrictions imposed by the Colombian government, as well as similar measures in various other of the Debtors' primary markets, on March 24, 2020 the Debtors announced that they were suspending all scheduled passenger flights from March 25, 2020 until at least the end of April 2020; this situation has now been extended and is ongoing, and no date has been established for a resumption of flights.

14. Nevertheless, notwithstanding the fact that the Debtors' passenger transport business has been grounded, the Debtors must obtain immediate authority to pay certain prepetition claims (including various vendor claims) in order to avoid irreparable harm to their businesses. The Debtors' cargo transport business remains in full operation, and generally has not been subject to the travel restrictions imposed by various governments in the markets which the Debtors operate. Moreover, the Debtors also must continue to operate charter flights, repatriation flights, and "ferry flights" of their passenger aircraft, which involve the repositioning and relocation of various passenger aircraft depending on aircraft parking and storage availability in

various locations. The Debtors also continue to perform certain “lead time” operations in anticipation of a modest near-term resumption of passenger flights. Certain operations must be undertaken sufficiently in advance—such as aircraft maintenance, ticket sales, and ongoing flight training—to allow for passenger flights to timely resume when circumstances permit.

15. Additional information regarding the Debtors’ business, capital structure, and the circumstances leading to the commencement of these Chapter 11 Cases is set forth in the *Declaration of Adrian Neuhauser in Support of Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”), which is being filed contemporaneously herewith and is incorporated by reference herein.

### **BACKGROUND RELEVANT TO MOTION**<sup>3</sup>

16. In the ordinary course of business, the Debtors collect, incur, and pay sales and use taxes, personal and real property taxes, and certain other taxes, fees, and assessments (collectively, and including the Airline Taxes and Fees (as defined below), the “Taxes and Fees”) to various foreign, federal, state, and local governmental units, including certain taxing authorities (collectively, the “Governmental Authorities”). The Debtors pay various Taxes and Fees, including return, MTA surcharges, sales, oil, and VIP room taxes in various jurisdictions in the U.S.—including but not limited to the federal government, California, the District of Columbia, Massachusetts, New Jersey, New York, Florida, and Virginia. In addition, as an international carrier with operations across the globe, the Debtors pay gross receipts, withholding, VAT,

---

<sup>3</sup> The Debtors do not seek here the authority to collect and remit state and federal employee-related withholding taxes. That relief is requested in the *Debtors’ Motion For An Order Pursuant To Sections 363(B), 507, And 105(A) Of The Bankruptcy Code Authorizing The Debtors To (I) Pay Prepetition Wages, Compensation And Employee Benefits, (II) Continue Payment Of Wages, Compensation, Employee Benefits And Related Administrative Obligations In The Ordinary Course Of Business; And (III) Authorizing And Directing Applicable Banks And Financial Institutions To Process, And Pay All Checks Presented For Payment And To Honor All Funds Transfer*, which is being filed simultaneously herewith.

municipal, and other Taxes and Fees to foreign Governmental Authorities in Central America, South America and Europe. The Debtors pay these U.S. and foreign Governmental Authorities directly.

17. A schedule identifying the applicable Governmental Authorities is attached hereto as **Schedule 1**.<sup>4</sup> The following table details major categories of the Debtors' Taxes and Fees, as well as the Debtors' estimate of amounts accrued but unpaid as of the Petition Date for each such category:

Category	Jurisdictions	Approximate Amount Outstanding as of Petition Date
Revenue Tax Payable	Bolivia, Colombia.	\$2,078,107
Income Tax Payable	Barbados, Chile, Costa Rica, Dominican Republic, Ecuador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Puerto Rico, United States.	\$4,946,869
Municipal Fees, Withholding Tax & Other	Bolivia, Canada, Colombia, Costa Rica, Ecuador, Guatemala, Mexico, Nicaragua, Panama, Paraguay, Uruguay.	\$1,009,804
VAT	Bolivia, Canada, Chile, Colombia, Dominican Republic, El Salvador, Ecuador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, Uruguay.	\$15,713,634
Withholding Tax	Argentina, Brazil, Chile, Colombia, Costa Rica, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, United States.	\$19,959,996

<sup>4</sup> The Debtors may have inadvertently omitted one or more Governmental Authorities from **Schedule 1**. By and through this Motion, the Debtors request relief applicable to all Governmental Authorities, regardless of whether any such Governmental Authority is specifically identified on **Schedule 1**.

Category	Jurisdictions	Approximate Amount Outstanding as of Petition Date
Airline Taxes & Fees (as defined below)	Algeria, Argentina, Aruba, Bahrein, Barbados, Belgium, Belize, Bolivia, Brazil, Canada, Cape Verde, Chile, Colombia, Costa Rica, Cuba, Curacao, Dominican Republic, Ecuador, Egypt, El Salvador, Germany, Guatemala, Guyana, Haiti, Honduras, Jamaica, Jordan, Malta, Mexico, Morocco, Nicaragua, Panama, Paraguay, Peru, Puerto Rico, Russia, Senegal, South Korea, Spain, Surinam, Trinidad and Tobago, United Kingdom, United States, Uruguay, Venezuela.	\$112,839,593
<b>Total:</b>		<b>\$156,548,003</b>

18. In addition to more generally applicable categories of Taxes and Fees, the Debtors are also required to pay certain Taxes and Fees that are specifically attendant to their operations as an international airline (the “Airline Taxes and Fees”). The Airline Taxes and Fees include: (i) ticket and transportation taxes related to passenger flights; (ii) fees arising from the Debtors’ and their passengers’ utilization of publicly owned airport facilities, including terminals, gates, ticketing counters and other common areas; (iii) customs, immigration and security fees; (iv) taxes and fees assessed for flying over, or landing in, a particular jurisdiction; (v) national tourism taxes related to education and social welfare initiatives; and (vi) taxes and fees directly attributable to the Debtors’ cargo operations and shipment of goods internationally. The following table lists these major categories of Airline Taxes and Fees, and details the Debtors’ estimate of amounts accrued but unpaid as of the Petition Date for each such category:

Category	Jurisdictions	Approximate Amount Outstanding as of Petition Date
Airport Facility Tax	Argentina, Aruba, Barbados, Belize, Bolivia, Chile, Colombia, Costa Rica, Cuba, Curacao, Dominican Republic, Ecuador, Germany, Honduras, Nicaragua, Panama, United Kingdom, United States.	\$11,702,237
Customs, Immigration and Security Tax	Argentina, Aruba, Barbados, Belize, Bolivia, Brazil, Canada, Chile, Colombia, Costa Rica, Dominican Republic, Ecuador, El Salvador, Germany, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, Spain, United Kingdom, United States, Uruguay.	\$63,590,769
Navigation and Landing Fees	Algeria, Argentina, Bahrein, Barbados, Belgium, Bolivia, Brazil, Canada, Cape Verde, Chile, Colombia, Costa Rica, Cuba, Curacao, Dominican Republic, Ecuador, Egypt, El Salvador, Germany, Guatemala, Guyana, Haiti, Honduras, Jamaica, Jordan, Malta, Mexico, Morocco, Nicaragua, Panama, Paraguay, Peru, Puerto Rico, Russia, Senegal, South Korea, Spain, Surinam, Trinidad and Tobago, United Kingdom, United States, Uruguay, Venezuela.	\$17,669,518
Ticket and Transportation Tax Related to Passenger Flights	Argentina, Belize, Canada, Colombia, Costa Rica, Ecuador, El Salvador, Dominican Republic, Uruguay.	\$10,031,230
Tourism Tax	Argentina, Aruba, Colombia, Costa Rica, Dominican Republic, Ecuador, El Salvador, Nicaragua, Panama, Peru.	\$49,256,318
Cargo Operations Tax	Colombia, Dominican Republic, Ecuador, Germany, Panama, United States.	\$589,521
<b>Total:</b>		<b>\$112,839,593</b>



### **BASIS FOR RELIEF REQUESTED**

19. The Debtors seek authority, but not direction, to pay the Taxes and Fees, whether accruing before or after the Petition Date, in the ordinary course of business and consistent with past practices.

#### **A. Certain of the Taxes and Fees Are Not Property of the Debtors' Estates**

20. The Debtors have collected or withheld certain of the Taxes and Fees and held such funds in trust for the applicable Governmental Authorities. See, e.g., 26 U.S.C § 7501 (stating that certain taxes and fees are held in trust). As such, these Taxes and Fees are not property of the Debtors' estates under section 541 of the Bankruptcy Code. See 11 U.S.C. § 541(d); Begier v. IRS, 496 U.S. 53, 57-60 (1990) (holding that any prepetition payment of trust fund taxes is not an avoidable preference since funds are not the debtor's property); see also DeChiaro v. N.Y. State Tax Comm'n, 760 F.2d 432, 435-36 (2d Cir. 1985); In re Am. Int'l Airways, Inc., 70 B.R. 102, 104-05 (Bankr. E.D. Pa. 1987); In re Rodriguez, 50 B.R. 576, 580 (Bankr. E.D.N.Y. 1985). Because the Debtors do not have a property interest in any of the "trust fund" Taxes and Fees, these funds are not available for the satisfaction of creditors' claims; instead, the funds are property of the Governmental Authorities.

#### **B. Payment of the Taxes and Fees Is a Sound Exercise of the Debtors' Business Judgment**

21. This Court has authority pursuant to sections 363(b) and 105(a) of the Bankruptcy Code to authorize the payment of prepetition tax obligations. Section 363(b) provides that "the trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). The court may authorize a debtor to pay certain prepetition obligations pursuant to section 363(b) of the Bankruptcy Code. See In re Ionosphere Clubs, Inc., 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989). To approve the use of a debtor's

assets outside the ordinary course of business pursuant to section 363(b), a court must find that a “good business reason” exists for the use of such assets. See, e.g., Official Comm. of Unsecured Creditors of Enron Corp. v. Enron Corp. (In re Enron Corp.), 335 B.R. 22, 27-28 (S.D.N.Y. 2005) (quoting In re Lionel Corp., 722 F.2d 1063, 1071 (2d Cir. 1983)).

22. “Where the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor’s conduct.” Comm. of Asbestos-Related Litigants v. Johns-Manville Corp. (In re Johns-Manville Corp.), 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986).

23. Failure to pay the Taxes and Fees could materially disrupt the Debtors’ business operations in several ways. First, and perhaps most critically, failing to pay certain of the Taxes and Fees may strip the Debtors of their ability to conduct business in the applicable jurisdictions. Second, the Governmental Authorities could initiate audits, suspend operations, file liens, or seek to lift the automatic stay, and any of these actions would unnecessarily divert the Debtors’ attention from their reorganization process. Third, failing to pay Taxes and Fees could potentially subject certain of the Debtors’ directors and officers to personal liability, which would distract such key personnel from their duties related to the Debtors’ restructuring.<sup>5</sup> Fourth, unpaid Taxes and Fees may result in penalties, the accrual of interest, or both, which could have direct, negative effects on the Debtors’ balance sheet both during these Chapter 11 Cases and upon emergence.

24. With regards to any Taxes and Fees that qualify as priority claims pursuant to section 507(a)(8) of the Bankruptcy Code, the Debtors must pay any increased tax liability

---

<sup>5</sup> See, e.g., N.Y. Tax Law § 1133 (“[E]very person required to collect any tax imposed by this article shall be personally liable for the tax imposed, collected or required to be collected under this article.”); see also In re Am. Motor Club, Inc., 139 B.R. 578, 581–83 (Bankr. E.D.N.Y. 1992) (stating “[i]f the employer fails to pay over the trust fund taxes, the IRS may collect an equivalent amount directly from officers or employees of the employer who are responsible for collecting the tax” and finding a director personally liable for unpaid taxes) (citing United States v. Energy Res. Co., 495 U.S. 545, 547 (1990)).

resulting from such interest and penalties in full in cash before any general unsecured obligations may be satisfied. Thus, the Debtors' failure to pay the prepetition Taxes and Fees as they come due may ultimately increase the amount of priority claims held by the Governmental Authorities against the Debtors' estates to the detriment of the Debtors' general unsecured creditors and other stakeholders. See 11 U.S.C. § 507(a)(8)(G).

25. In addition, this Court has the authority pursuant to section 105(a) of the Bankruptcy Code and the "necessity of payment doctrine" established by case law, to authorize the Debtors to pay prepetition Taxes and Fees to maintain the value of the Debtors' business. See, e.g., Miltenberger v. Logansport Ry. Co., 106 U.S. 286, 312 (1882) (payment of pre-receivership claim prior to reorganization permitted to prevent "stoppage of... [indispensable] business relations"); In re Ionosphere Clubs, Inc., 98 B.R. 174 (Bankr. S.D.N.Y. 1989) (recognizing the existence of the judicial power to authorize a debtor in a reorganization case to pay prepetition claims where such payment "is essential to the continued operation of the debtor").

26. In addition, such payments are necessary to the Debtors carrying out their fiduciary duties under sections 1107(a) and 1108 of the Bankruptcy Code. A debtor-in-possession operating has a duty to protect and preserve the estate, including the going-concern value of an operating business. See In re CoServ, L.L.C., 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002) ("There are occasions when this [fiduciary] duty can only be fulfilled by the preplan satisfaction of a prepetition claim."); see also Unofficial Comm. of Equity Holders of Penick Pharm., Inc. v. McManigle (In re Penick Pharm., Inc.), 227 B.R. 229, 232-33 (Bankr. S.D.N.Y. 1998) ("Specifically, in the case of an inanimate debtor-in-possession such as a corporation, the fiduciary duties born by a trustee for a debtor out of possession fall on the debtor's directors, officers and

managing employees . . . who have a duty to maximize the value of the estate . . . and who are burdened to ensure that the resources that flow through the debtor-in-possession's hands are used to benefit the unsecured creditors and other parties in interest.” (citations omitted)). Furthermore, section 105(a) of the Bankruptcy Code provides that the “court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” See 11 U.S.C. § 105(a); see also Schwartz v. Aquatic Dev. Grp., Inc. (In re Aquatic Dev. Grp., Inc.), 352 F.3d 671, 680 (2d Cir. 2003) (“[I]t is axiomatic that bankruptcy courts are ‘courts of equity, empowered to invoke equitable principles to achieve fairness and justice in the reorganization process.’”) (citations omitted).

27. Courts in this District have regularly authorized the payment of prepetition taxes and fees in complex reorganizations, including in large chapter 11 cases involving airlines. See, e.g., In re Republic Airways Holdings Inc., Case No. 16-10429 (SHL) (Bankr. S.D.N.Y. Mar. 23, 2016) (authorizing debtors to pay prepetition taxes); In re AMR Corp., Case No. 11-15463 (SHL) (Bankr. S.D.N.Y. Dec. 23, 2011) (same); In re Aegean Marine Petrol. Network Inc., Case No. 18-13374 (MEW) (Bankr. S.D.N.Y. Dec. 6, 2018) (same); In re Nine West Holdings, Inc., Case No. 18-10947 (SCC) (Bankr. S.D.N.Y. May 7, 2018) (same); In re Cenveo Inc., Case No. 18-22178 (RDD) (Bankr. S.D.N.Y. Mar. 8, 2018) (same); In re 21st Century Oncology Holdings, Inc., Case No. 17-22770 (RDD) (Bankr. S.D.N.Y. June 20, 2017) (same).

**C. The Court Should Authorize and Direct Banks and Other Financial Institutions to Honor and Pay Checks Issued and Make Other Transfers to Pay Governmental Authorities**

28. The Debtors request that the Court authorize and direct the Debtors' banks and other financial institutions at which the Debtors maintain disbursement accounts, to receive, process, honor, and pay, to the extent of funds on deposit, any and all checks drawn or electronic fund transfers requested or to be requested by the Debtors relating to the Debtors' obligations to

Governmental Authorities on account of the Taxes and Fees. The Debtors also seek authority to issue new postpetition checks, or initiate new electronic fund transfers, on account of such obligations, and to replace any prepetition checks or electronic fund transfer requests that may be lost, dishonored, or rejected as a result of the commencement of these Chapter 11 Cases.

**RESERVATION OF RIGHTS**

29. Nothing contained herein is intended to be or shall be construed as: (i) an admission as to the validity of any claim against the Debtors; (ii) a waiver of the Debtors' or any appropriate party-in-interest's right to dispute any claim; or (iii) an approval or assumption of any agreement, contract, program, policy, or lease under section 365 of the Bankruptcy Code. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended to be, and should not be construed as, an admission as to the validity of any claim or waiver of the Debtors' rights to dispute such claim subsequently.

**BANKRUPTCY RULE 6003 IS SATISFIED AND  
REQUEST FOR WAIVER OF STAY**

30. The Debtors further submit that because the relief requested in this Motion is necessary to avoid immediate and irreparable harm to the Debtors for the reasons set forth herein and in the First Day Declaration, Bankruptcy Rule 6003 has been satisfied and the relief requested herein should be granted.

31. Specifically, Bankruptcy Rule 6003 provides:

Except to the extent that relief is necessary to avoid immediate and irreparable harm, the court shall not, within 21 days after the filing of the petition, issue an order granting the following: . . . (b) a motion to use, sell, lease, or otherwise incur an obligation regarding property of the estate, including a motion to pay all or part of a claim that arose before the filing of the petition, but not a motion under Rule 4001 . . . .

Fed. R. Bankr. P. 6003.

32. As described above, payment of the Taxes and Fees is critical and necessary to maintain the Debtors' operations. Moreover, it is the Debtors' business judgment that payment of the Taxes and Fees is imperative to their restructuring efforts. Accordingly, the Debtors submit that the relief requested herein is necessary to avoid immediate and irreparable harm and, therefore, Bankruptcy Rule 6003(b) is satisfied.

33. The Debtors further seek a waiver of any stay of the effectiveness of an order approving this Motion. Pursuant to Bankruptcy Rule 6004(h), "[a]n order authorizing the use, sale, or lease of property other than cash collateral is stayed until the expiration of 14 days after entry of the order, unless the court orders otherwise." Fed. R. Bankr. P. 6004(h). As set forth above, the relief requested herein is essential to prevent immediate and irreparable damage to the Debtors' operations, going-concern value, and their efforts to pursue a resolution to these Chapter 11 Cases.

34. Accordingly, the relief requested herein is appropriate under the circumstances and under Bankruptcy Rules 6003 and 6004(h).

### **NOTICE**

35. The Debtors will provide notice of this Motion to the following parties: (a) the Office of the United States Trustee for the Southern District of New York; (b) the holders of the forty (40) largest unsecured claims against the Debtors (on a consolidated basis); (c) the holders of the five (5) largest secured claims against the Debtors (on a consolidated basis); (d) the Internal Revenue Service; (e) the Securities and Exchange Commission; (f) the Federal Aviation Administration; (g) the Governmental Authorities; and (h) any party that requests service pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

**NO PRIOR REQUEST**

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

**CONCLUSION**

WHEREFORE, the Debtors respectfully request that this Court enter interim and final orders, substantially in the forms annexed hereto as **Exhibit A** and **Exhibit B**, granting the relief requested herein and granting such other and further relief as is just and proper.

Dated: New York, New York  
May 10, 2020

MILBANK LLP

/s/ Evan R. Fleck  
Dennis F. Dunne  
Evan R. Fleck  
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

*Proposed Counsel for Debtors and  
Debtors-in-Possession*

**SCHEDULE 1**

**Governmental Authorities**



Country	Governmental Authority	Address	Detail Address	Telephone	Contact
ARGENTINA	ADMINISTRACIÓN FEDERAL DE INGRESOS PÚBLICOS: PORTAL PRINCIPAL (AFIP)	GRANDES EMPRESAS/BUENOS AIRES	Hipólito Yrigoyen 370 - PB, Ciudad Autónoma de Buenos Aires Código postal: C1086	0810-999-2347	N/A
ARGENTINA	ADMINISTRACIÓN GUBERNAMENTAL DE INGRESOS PÚBLICOS (AGIP)	GRANDES EMPRESAS/BUENOS AIRES	Viamonte 900, C1053 CABA, Argentina	+54 800-999-2727	desarrolloweb@agip.gov.ar
ARGENTINA	AGENCIA DE RECAUDACIÓN DE LA PROVINCIA DE BUENOS AIRES	GRANDES EMPRESAS/BUENOS AIRES	Lapлата Buenos Aires AR, Calle 47 670, B1900 AKD, Argentina	0800-321-ARBA (2722)	N/A
ARUBA	DEPARTAMENTO DI IMPUESTO	ORANJESTAD	Camacuri 2, Oranjested	+297 522 7423	info@impuesto.aw
BARBADOS	BARBADOS REVENUE AUTHORITY	BRIDGETOWN	6th floor, Treasury Building, Bridge Street, Bridgetown BB 11129	+1 246-535-8347	N/A
BOLIVIA	SERVICIO DE IMPUESTOS NACIONALES (SIN)	GRANDES CONTRIBUYENTES TIPO A-B/ LA PAZ	Calle Ballivian, No. 1333, Zona Central	2204411	enlace@comunicacion.gob.bo
BRAZIL	PREFEITURA MUNICIPAL DE CAMPINAS	SAO PAULO	Rua Luiz Vicentin, 195, Centro, Distrito de Barão Geraldo	0800-7727456	sac@campinas.sp.gov.br
BRAZIL	PREFEITURA DO MUNICIPIO DE SAO JOSE DOS PINHAIS	SAO JOSE DOS PINHAIS	R. Passos de Oliveira, 1101 - Centro, São José dos Pinhais - PR, 83030-720, Brazil	+55 41 3381-6800	N/A
BRAZIL	SECRETARIA DA RECEITA FEDERAL DO BRASIL	SAO PAULO	R. Luís Coelho, 197, 12ª Andar	(11) 3147-1204	N/A
BRAZIL	PREFEITURA DA CIDADE DO RIO DE JANEIRO	RIO DE JANEIRO	Rua Dona Mariana, 48 – Botafogo	(21) 2976-1515	ouvidoria-smtr@rio.rj.gov.br
BRAZIL	PREFEITURA DO MUNICIPIO DE SAO PAULO	SAO PAULO	Avenida São João, 473, 4º e 5º andares	(11) 3224 - 6000	comunicacaosmte@prefeitura.sp.gov.br.
BRAZIL	PREFEITURA MUNICIPAL DE GUARULHOS	SAO PAULO	Rua Miguel Biondi, 239 - Jardim Aliança, Guarulhos - SP, 07060-080, Brazil	+55 11 2468-9628	gcmouvidoria@guarulhos.sp.gov.br
CHILE	SERVICIO DE IMPUESTOS INTERNOS (SII)	GRAN EMPRESA / SANTIAGO	Padre Alonso de Ovalle 698, Santiago, Región Metropolitana, Chile	+56 2 2395 1000	N/A
COLOMBIA	ALCALDIA MAYOR DE BOGOTÁ D.C.	BOGOTÁ	Carrera 30 Nº 25-90	338 5000	N/A
COLOMBIA	MUNICIPIO DE ARAUCA	ARAUCA	Carrera. 23 #19-36	8853156	contactenos@arauca-arauca.gov.co
COLOMBIA	DIRECCIÓN DE IMPUESTOS Y ADUANAS NACIONALES	BARRANQUILLA / RIONEGRO / BOGOTA: GRAN CONTRIBUYENTE REGIMEN COMÚN	Barranquilla, Centro Empresarial Américas III, Calle 77 No 59 -35 Rionegro/Medellin: Carrera 52 No. 42-43 La Alpujarra Bogotá GC: Carrera 7 No. 34-65 Bogotá RC: Carrera 6 No. 15-32	3556922	N/A
COLOMBIA	SECRETARIA DE HACIENDA DE GIRON	GIRON	Carrera 25 No. 30 - 32	6463030	contactenos@giron-santander.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE SANTA MARTA	SANTA MARTA	Calle 14 No. 2 - 49	4209600	atencionalciudadano@santamarta.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE BARRANCABERMEJA	BARRANCABERMEJA	Cra. 5 #5043,	6115555	N/A
COLOMBIA	SECRETARIA DE HACIENDA DE BUGA	BUGA	Cra. 13 # 6-50	2377000	notificaciones@buga.gov.co

Country	Governmental Authority	Address	Detail Address	Telephone	Contact
COLOMBIA	SECRETARIA DE HACIENDA DE POPAYAN	POPAYAN	Palacio Municipal Calle 14 #2-49	822 01 57	pqr@popayan.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE YUMBO	YUMBO	Cl. 5 #4-40	6516600	sac@yumbo.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE PALMIRA	PALMIRA	Calle 30 - Carrera 29, Esquina	270 95 00	atencionalciudadano@palmira.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE LEBRIJA	LEBRIJA	Cl. 11 #8-59, Lebrija, Santander	6566472	alcaldia@lebrija-santander.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE SINCELEJO	SINCELEJO	Calle 28 # 25 A 246, Sincelejo - Sucre	2745923	contactenos@sincelejo.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE RIOHACHA	RIOHACHA	8-56, Cl. 2 #82, Riohacha, La Guajira	7272333	contactenos@riohacha-laguajira.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE SOLEDAD	SOLEDAD	Kilómetro 4 prolongación avenida Murillo	328 29 98	alcaldia@soledad-atlantico.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE SOGAMOSO	SOGAMOSO	Cl. 15 #79, Sogamoso, Boyacá	7702040	hacienda@sogamoso-boyaca.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE BARRANQUILLA	BARRANQUILLA	Calle 34 No. 43-31	3399888	atencionalciudadano@barranquilla.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE FLORENCIA	FLORENCIA	Carrera 12 Calle 15 esquina - Edificio Alcaldía	4366494	sechacienda@florencia-caqueta.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE PASTO	PASTO	Sede Anganoy Los Rosales II	7291919	contactenos@pasto.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE VALLEDUPAR	VALLEDUPAR	Carrera 5 no. 15 – 69	5842400	hacienda@valledupar-cesar.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE CARTAGO	CARTAGO	Carrera 3 No. 2 – 28	762021	notificacionesjudiciales@cartago.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE CHÍA	CHÍA	Carrera 11 No. 11 - 29	8844444	contactenos@chia.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE LETICIA	LETICIA	Calle 10 No. 10-87	5928064	ontactenos@leticia-amazonas.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE SAN ANDRES	SAN ANDRES	Palacio Municipal	5148227	servicioalciudadano@sanandres.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE TULÚA	TULÚA	Carrera 25 N° 25-04	2339300	servicioalciudadano@tulua.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE BUCARAMANGA	BUCARAMANGA	Calle 35 No. 10-43	6337000	notificaciones@bucaramanga.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE TUNJA	TUNJA	Calle 9 no. 9 - 95	7424725	contactenos@tunja-boyaca.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE ARMENIA	ARMENIA	Calle 10 No. 9 - 22	8559015	servicioalcliente@armenia.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE BELLO	BELLO	Carrera 50 No. 51 - 0	4521000	contactenos@bello.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE CALI	CALI	Avenida 2 Norte #10 - 70	887 9020	contactenos@cali.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE RIONEGRO	RIONEGRO	Calle 49 No. 50 - 05	5658100	atencionusuario@rionegro.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE BUENAVENTURA	BUENAVENTURA	Edificio CAD Calle 2 Carrera 3	2410990	alcalde@buenaventura.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE ENVIGADO	ENVIGADO	Carrera 43 No. 38 - 35 Sur	3394000	ciudadano@envigado.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE MAICAO	MAICAO	Calle 12 no. 11 - 36	7268930	alcaldia@maicao-laguajira.gov.co

Country	Governmental Authority	Address	Detail Address	Telephone	Contact
COLOMBIA	SECRETARIA DE HACIENDA DE CERETÉ	CERETÉ	Carrera 14 No. 12 - 41	7746180	alcaldia@cerete-cordoba.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE MONTERÍA	MONTERÍA	Calle 27 No. 3 – 16 Edificio Antonio de la Torre y Miranda	7920707	ajuridico@monteria.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE CARTAGENA	CARTAGENA	Palacio Distrital	6501092	atencionalciudadano@cartagena.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE NEIVA	NEIVA	Carrera 5 no. 9 - 74	872 62 00	notificaciones@alcaldianeiva.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE YOPAL	YOPAL	Diagonal 15 no. 15 - 21	6354621	sehacienda@yopal-casanare.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE CÚCUTA	CÚCUTA	Calle 11 No. 5 - 49	5784949	contactenos@cucuta-nortedesantander.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE IBAGUE	IBAGUE	Calle 9 No. 2 - 59	2611686	juridica@ibague.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE VILLAVICENCIO	VILLAVICENCIO	Calle 40 N° 33 - 64	6715859	alcaldia@villavicencio.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE MEDELLIN	MEDELLIN	Calle 44 No. 52 - 165	4444144	webmaster@medellin.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE TUMACO	TUMACO	Calle 11 Carrera 9 – Esquina	7271201	notificacionesjudiciales@tumaco-narino.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE PEREIRA	PEREIRA	Carrera 7 No. 18 - 55	3248179	contactenos@pereira.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE IPIALES	IPIALES	Carrera 6 no. 8 – 75	773 4044	contactenos@ipiales-narino.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE FLORIDABLANCA	FLORIDABLANCA	Calle 5 No. 8-25	6497777	ontactenos@floridablanca.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE MANIZALES	MANIZALES	Calle 19 No. 21 - 44	8 87 97 00	notificaciones@manizales.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE SABANETA	SABANETA	Carrera 45 No. 11 Sur	2880098	contactenos@sabaneta.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE QUIBDO	QUIBDO	Carrera 2 no. 24 A - 32	6712175	hacienda@quibdo-choco.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE CHACHAGUI	CHACHAGUI	Calle 3 no. 4 - 60	7328137	notificacionjudicial@chachagui-narino.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE ITAGUI	ITAGUI	Carrera 51 No. 51 - 55	3737676	contactenos@itagui.gov.co
COLOMBIA	SECRETARIA DE HACIENDA DE CARTAGENA	CARTAGENA	Palacio Distrital	6501092	atencionalciudadano@cartagena.gov.co
COLOMBIA	DEPARTAMENTO DE CUNDINAMARCA	BOGOTÁ	Carrera 30 N° 25-90	338 5000	contactenos@cundinamarca.gov.co
COLOMBIA	MUNICIPIO DE JUAN DE ACOSTA	JUAN DE ACOSTA	Calle 6a No 3 - 38	8754017	alcaldia@juandeacosta-atlantico.gov.co
COSTA RICA	MINISTERIO DE HACIENDA, DIRECCION GENERAL DE TRIBUTACIÓN (DGT)	CONTRIBUYENTE GRAN CONTRIBUYENTE TERROTORIAL	San José, Avenida 2da, Calle 1 y 3, diagonal al Teatro Nacional	(506) 2539-4647 / (506) 2284-5000	comunicacionmh@hacienda.gov.cr
COSTA RICA	MUNICIPALIDAD DE LIBERIA	LIBERIA	Av 3, Provincia de Guanacaste, Liberia, Costa Rica	+506 2666 0169	chavarriama@muniliberia.gov.cr
COSTA RICA	MUNICIPALIDAD DE SAN JOSE	SAN JOSE	Avenida 10, contiguo al Mercado Mayoreo, Edificio José Figueres Ferrer.	+506 2547 6000	lartavia@msj.gov.cr

Country	Governmental Authority	Address	Detail Address	Telephone	Contact
COSTA RICA	MUNICIPALIDAD CURRIDABAT	CURRIDABAT	Vía Calle 093, 215, San José, Curridabat, 11801, Costa Rica	+506 2216 5200	N/A
COSTA RICA	MUNICIPALIDAD DE BELÉN	BELÉN	Costado Este de la Iglesia Católica San Antonio Heredia CR 123 Heredia, Belén, Costa Rica	+506 2587 0000	alcaldesuplente1@belen.go.cr
COSTA RICA	MUNICIPALIDAD DE ALAJUELA	ALAJUELA	100 oeste de la Iglesia de la Agonía. Provincia de Alajuela, Alajuela, Costa Rica	+506 2436 2300	info@munialajuela.go.cr
CUBA	OFICINA NACIONAL DE ADMINISTRACIÓN TRIBUTARIA (onat)	LA HABANA	Calle Empedrado No. 302 esquina Aguiar. Habana Vieja, La Habana. CUBA Código Postal 10100	(537) 867-1800 y 867 1936	N/A
CURAZAO	INSPECTORATE OF TAXES CURAÇAO	WILLEMSTAD	N/A	N/A	N/A
DOMINICANA	DIRECCIÓN GENERAL DE IMPUESTOS INTERNOS	SANTODOMINGO	Av México #48, Santo Domingo 10204, República Dominicana	+1 809-689-2181	N/A
ECUADOR	SERVICIO DE RENTAS INTERNAS (SRI) DIRECCIÓN METROPOLITANA TRIBUTARIA (QUITO)	CONTRIBUYENTE ESPECIAL Y SOCIEDADES / QUITO	Av. Amazonas entre Unión Nacional de Periodistas y José Villalengua. Quito - Ecuador	02 393 6300	N/A
EL SALVADOR	DIRECCION GENERAL DE TESORERIA	GRAN CONTRIBUYENTE MEDIANOS CONTRIBUYENTES PEQUEÑOS CONTRIBUYENTES	Dirección General de Tesorería, Condominio 3 Torres, Torre 1, Planta baja, ala C.	2244-3000 Ext. 3273	clientedgt@mh.gob.sv
EL SALVADOR	TESORERIA MUNICIPAL DE ANTIGUO CUSCATLAN	SAN SALVADOR	Colonia la sultana, Bulevar Walter Thilo Deininger, El Salvador	+503 2511 0100	info@antiguocuscatlan.gob.sv
EL SALVADOR	TESORERIA MUNICIPAL DE SAN LUIS TALPA	SAN LUIS TALPA	Calle Luis Rivas, Vides, Barrio el Centro, San Luis Talpa, Departamento, de La Paz República de El Salvador, C. A	+503 2316-8200	uacisanluistalpa@gmail.com
EL SALVADOR	ALCALDIA MUNICIPAL DE SAN MARCOS	SAN MARCOS	Pje Cañas, San Salvador, El Salvador	+503 2510-4400	informacion@sanmarcos.gob.sv
EL SALVADOR	ALCALDIA MUNICIPAL DE SAN MIGUEL	SAN MIGUEL	2a Calle Oriente y 2a Avenida Norte, San Miguel, El Salvador	+503 2661-0515, +503 2665-4500	gerenciageneral@sanmiguel.gob.sv
EL SALVADOR	ALCALDIA MUNICIPAL DE SAN SALVADOR	SAN SALVADOR	9a. Calle Oriente y Avenida Cuscatancingo No. 320	+503 2511 6000	info@sansalvador.gob.sv
ESPAÑA	AGENCIA TRIBUTARIA	GRAN EMPRESA / MADRID	Plaça del Dr. Letamendi, 13, 23	+34 932 91 11 00	N/A
GUATEMALA	SUPERINTENDENCIA DE ADMINISTRACION TRIBUTARIA	REGIMEN ORDINARIO / CIUDAD DE GUATEMALA	Torre SAT, 7A Avenida 3-73, Guatemala 01009, Guatemala	+502 2329 7070	N/A
HONDURAS	MUNICIPALIDAD DE TEGUCIPAGALPA	GRANDES CONTRIBUYENTES /TEGUCIGALPA	Col. 21 de Octubre, antiguo rastro municipal	+504 22 21 69 69	muni@progresonet
HONDURAS	MUNICIPALIDAD DE ROATAN	GRANDES CONTRIBUYENTES /ROATAN	Main St, Coxen Hole, Honduras	+504 2445-1299	N/A
HONDURAS	MUNICIPALIDAD DE SAN PEDRO SULA	GRANDES CONTRIBUYENTES /SAN PEDRO SULA	Barrio El Centro, entre 4 y 5 Avenida South-West, entre 1 y, 2 Calle, San Pedro Sula, Honduras	+504 2557-3556	info@sanpedrosula.hn
HONDURAS	MUNICIPALIDAD DE LA CEIBA	GRANDES CONTRIBUYENTES /LA CEIBA	Avenida San Isidro, La Ceiba, Honduras	+504 2443-2508	municipalidadlaceiba@yahoo.es.

Country	Governmental Authority	Address	Detail Address	Telephone	Contact
HONDURAS	SERVICIO ADMINISTRATIVO DE RENTAS	GRANDES CONTRIBUYENTES /TEGUCIGALPA	Tegucigalpa M.D.C., Lote 1516, bloque C6, Residencial El Trapiche, contiguo a la ENEE	2216-5800	Asistencia@sar.gob.hn
MEXICO	TESORERIA DE LA FEDERACION (SAT)	GRANDES CONTRIBUYENTES REGIMEN GENERAL DE LEY / CIUDAD DE MEXICO	Palacio Nacional (Calle Correo Mayor esquina con calle Soledad) , Centro, Ciudad de México. C.P. 06060	36881100	consultas@hacienda.gob.mx
MEXICO	TESORERIA DEL DISTRITO FEDERAL (IMPUESTO PREDIAL)	CIUDAD DE MEXICO	Calle Plaza de la Constitución 1 Colonia Centro, Alcaldía Cuauhtémoc C.P. 06000, Ciudad de México	55 88 33 88	atencioncontribuyente@finanzas.cdmx.gob.mx
MEXICO	TESORERIA DEL DISTRITO FEDERAL (IMPUESTO SOBRE NOMINAS)	CIUDAD DE MEXICO	Calle Plaza de la Constitución 1 Colonia Centro, Alcaldía Cuauhtémoc C.P. 06000, Ciudad de México	55 88 33 88	N/A
NICARAGUA	ALCALDIA DE MANAGUA	GRAN CONTRIBUYENTE REGIMEN ORDINARIO / MANAGUA	Frente al Centro Comercial Zumen, Centro Cívico. Apartado Postal #141.	22527600	website@managua.gob.ni
NICARAGUA	DIRECCION GENERAL DE INGRESOS	GRAN CONTRIBUYENTE REGIMEN ORDINARIO / MANAGUA	21 Calle Sureste, Managua 11131, Nicaragua	+505 2278 2500	N/A
PANAMA	DIRECCION GENERAL DE INGRESOS	REGIMEN ORDINARIO/ CIUDAD DE PANAMÁ	Avenida Balboa y P.H Torre Mundial, Calle 41 Este, Panamá	+507 6448-7766	N/A
PANAMA	MUNICIPIO DE PANAMA	REGIMEN ORDINARIO/ CIUDAD DE PANAMÁ	Ave. Justo Arosemena y Cuba y entre calles 35 y 36 Este. Corregimiento de Calidonia.	+507 204-1100 / +507 506-9700	N/A
PARAGUAY	SUBSECRETARIA DE ESTADO DE TRIBUTACIÓN (SET)	GRANDE CONTRIBUYENTE Y PEQUEÑO CONTRIBUYENTE / ASUNCIÓN	Fulgencio Yegros esq, Asunción, Paraguay	021417700 0	N/A
PERÚ	SUPERINTENDENCIA NACIONAL DE ADUANAS Y DE ADMINISTRACIÓN TRIBUTARIA (SUNAT)	REGIMÉN GENERAL/LIMA	Av. Garcilaso de la Vega N° 1472 – Lima.	634-3600	fvidalv@sunat.gob.pe
PUERTO RICO	GOVERNMENT OF PUERTO RICO - DEPARTMENT OF THE TREASURY	SAN JUAN	Edificio Intendente Ramírez 10 Paseo Covadonga San Juan, 00901	(787) 622-0123	N/A
PUERTO RICO	GOBIERNO MUNICIPAL AUTONOMO DE CAROLINA	SAN JUAN	Carolina, 00985, Puerto Rico	(787) 757-2626 ext. 8414, 8231, 8416	N/A
PUERTO RICO	GOBIERNO DE PUERTO RICO -DEPARTAMENTO DE HACIENDA	SAN JUAN	10 Paseo Covadonga, San Juan, 00901, Puerto Rico	(787)-721-2020	N/A
UK	HMRC (HER MAJESTY'S REVENUE AND CUSTOMS)	LONDRES	100 Parliament St, Westminster, London SW1A 2BQ, Reino Unido	0300 200 3300	N/A
URUGUAY	DIRECCIÓN GENERAL IMPOSITIVA (DGI)	GRANDES CONTRIBUYENTES Y CONTRIBUYENTES CEDE / MONTEVIDEO	Av. Daniel Fernández Crespo 1534, CP 11200 - Montevideo, Uruguay	1344 (+59821344 exterior, 21344 otros departamentos)	N/A

Country	Governmental Authority	Address	Detail Address	Telephone	Contact
USA	STATE OF CALIFORNIA	LOS ANGELES	1303 10th Street, Suite 1173 Sacramento, CA 95814	(916) 445-2841	N/A
USA	DISTRICT OF COLUMBIA	WASHINGTON, DC	77 P St NE, Washington, DC 20002, Estados Unidos	+1 202-328-0697	N/A
USA	STATE OF MASSACHUSETTS	BOSTON	Massachusetts State House, 24 Beacon St. Office of the Governor, Room 280 Boston, MA 0213	(888) 870-7770	N/A
USA	STATE OF NEW JERSEY	NEW JERSEY	125 West State Street Trenton, NJ, 08625	1-609-292-6000	N/A
USA	STATE OF NEW YORK	NEW YORK	123 William Street, New York, NY 10038-3804	(518) 474-7569 (to confirm)	N/A
USA	STATE OF FLORIDA	MIAMI	R.A. Gray Building 500 South Bronough Street Tallahassee, Florida 32399	850 245 65 00	N/A
USA	STATE OF VIRGINIA	WASHINGTON	P.O. Box 1475 Richmond, VA 23218	(804) 786-0000	N/A
USA	FEDERAL GOVERNMENT	MIAMI	51 SW 1st Ave #404, Miami, FL 33130	+1 877-487-2778	N/A
VENEZUELA	SERVICIO NACIONAL INTEGRADO DE ADMINISTRACIÓN ADUANERA Y TRIBUTARIA SENIAT	ESPECIAL Y ORDINARIO / CARACAS	N/A	08000 - 736428	asiste@seniat.gob.ve

**EXHIBIT A**

**Proposed Interim Order**

**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. : (Joint Administration Requested)  
: :  
-----X

**INTERIM ORDER PURSUANT TO SECTIONS 105(a), 363(b),  
507(a)(8), AND 541 OF THE BANKRUPTCY CODE AUTHORIZING  
DEBTORS TO PAY CERTAIN PREPETITION TAXES AND FEES**

Upon consideration of the motion (the “Motion”)<sup>2</sup> of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), seeking entry of an interim order (this “Interim Order”) pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code for authority, in their discretion, to remit and pay accrued but unpaid prepetition Taxes and Fees, all as described more fully in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the *Amended*

<sup>1</sup> The Debtors in these chapter 11 cases, and each Debtor’s federal tax identification number (to the extent applicable), are as follows: Avianca Holdings S.A. (N/A); 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 Taca International Holdco 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); Nicaraguense de Aviación, Sociedad Anónima (Nica, S.A.) (N/A); Regional Express Américas S.A.S. (N/A); Ronair N.V. (N/A); Servicio Terrestre, Aereo 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’ principal offices are located at Avenida Calle 26 # 59 – 15 Bogotá, Colombia.

<sup>2</sup> Capitalized terms not defined herein shall have the meaning ascribed to them in the Motion.



*Standing Order of Reference from the United States District Court for the Southern District of New York*, dated February 1, 2012; and it appearing that venue of these chapter 11 cases and the Motion in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and upon the Motion and the *Declaration of Adrian Neuhauser in Support of the Debtors' Chapter 11 Petitions and First Day Orders*, dated as of the Petition Date; and upon the statements of counsel in support of the relief requested in the Motion at the hearing before the Court; and all of the proceedings had before the Court; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors and other parties-in-interest; and after due deliberation thereon; and good and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT:**

1. The Motion is GRANTED on an interim basis.
2. The final hearing (the "Final Hearing") on the Motion shall be held on \_\_\_\_\_, 2020, at \_\_:\_\_\_.m., prevailing Eastern Time. Any objections or responses to entry of the Final Order shall be filed on or before 4:00 p.m., prevailing Eastern Time, on \_\_\_\_\_, 2020, and shall be served on: (a) the Debtors; (b) proposed counsel to the Debtors; (c) counsel to any statutory committee appointed in these cases; (d) the Office of the United States Trustee for the Southern District of New York; (e) those parties requesting notice pursuant to Bankruptcy Rule 2002; and (f) the Governmental Authorities. In the event no objections to entry of a final order on the Motion are timely received, this Court may enter a final order without need for the Final Hearing.

3. The Debtors are authorized, in their sole discretion and on an interim basis, to pay or remit any accrued but unpaid prepetition Taxes and Fees as they come due in the ordinary course of business, absent further order of the Bankruptcy Court, up to an aggregate amount of \$38,200,000.00.

4. Nothing in this Interim Order authorizes the Debtors to accelerate any payments not otherwise due prior to the date of the Final Hearing.

5. All applicable banks and other financial institutions are authorized and directed, when requested by the Debtors, to receive, process, honor, and pay any and all checks drawn or electronic fund transfers requested from the Debtors' accounts to Governmental Authorities, whether those checks or requests were presented or initiated prior to or after the Petition Date, provided that sufficient funds are available in the applicable accounts to make the payments.

6. The Debtors are authorized to issue postpetition checks, or to initiate postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with any Taxes and Fees.

7. Nothing contained in this Interim Order or the Motion shall constitute a rejection or assumption by the Debtors of any executory contract or unexpired lease, whether by virtue of reference to such contract or lease in the Motion or otherwise.

8. Notwithstanding the relief granted herein and any actions taken hereunder, nothing herein shall create, nor is intended to create, any rights in favor of, or enhance the status of any claim held by, any party.

9. Bankruptcy Rule 6003(b) has been satisfied because the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors.

10. Notwithstanding any applicability of Bankruptcy Rule 6004, the terms and conditions of this Interim Order shall be immediately effective and enforceable upon its entry.

11. The Debtors are authorized and empowered to take all actions necessary to implement the relief requested in this Interim Order.

12. This Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation of this Interim Order.

Dated: \_\_\_\_\_, 2020

---

UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT B**

**Proposed Final Order**

**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. : (Joint Administration Requested)  
: :  
-----X

**FINAL ORDER PURSUANT TO SECTIONS 105(a), 363(b),  
507(a)(8), AND 541 OF THE BANKRUPTCY CODE AUTHORIZING  
DEBTORS TO PAY CERTAIN PREPETITION TAXES AND FEES**

Upon consideration of the motion (the “Motion”)<sup>2</sup> of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), seeking entry of an order (this “Final Order”) pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code for authority, in their discretion, to remit and pay accrued but unpaid prepetition Taxes and Fees, all as described more fully in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order*

<sup>1</sup> The Debtors in these chapter 11 cases, and each Debtor’s federal tax identification number (to the extent applicable), are as follows: Avianca Holdings S.A. (N/A); 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 Taca International Holdco 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); Nicaraguense de Aviación, Sociedad Anónima (Nica, S.A.) (N/A); Regional Express Américas S.A.S. (N/A); Ronair N.V. (N/A); Servicio Terrestre, Aereo 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’ principal offices are located at Avenida Calle 26 # 59 – 15 Bogotá, Colombia.

<sup>2</sup> Capitalized terms not defined herein shall have the meaning ascribed to them in the Motion.

*of Reference from the United States District Court for the Southern District of New York*, dated February 1, 2012; and it appearing that venue of these chapter 11 cases and the Motion in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and upon the Motion and the *Declaration of Adrian Neuhauser Pursuant to Local Bankruptcy Rule 1007-2 and in Support of the Debtors' Chapter 11 Petitions and First Day Orders*, dated as of the Petition Date; and upon the statements of counsel in support of the relief requested in the Motion at the Final Hearing; and all of the proceedings had before the Court; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors and other parties-in-interest; and after due deliberation thereon; and good and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT:**

1. The Motion is GRANTED on a final basis.
2. The Debtors are authorized, in their sole discretion, to pay or remit any accrued but unpaid prepetition Taxes and Fees as they come due in the ordinary course of business, absent further order of the Bankruptcy Court.
3. All applicable banks and other financial institutions are authorized and directed, when requested by the Debtors and in the Debtors' sole discretion, to receive, process, honor, and pay any and all checks and electronic fund transfers requested from the Debtors' accounts to Governmental Authorities, whether those checks or requests were presented or initiated prior to or after the Petition Date, provided that sufficient funds are available in the applicable accounts to make the payments.

4. The Debtors are authorized to issue postpetition checks, or to initiate postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with any Taxes and Fees.

5. Nothing contained in this Interim Order or the Motion shall constitute a rejection or assumption by the Debtors of any executory contract or unexpired lease, whether by virtue of reference to such contract or lease in the Motion or otherwise.

6. Notwithstanding the relief granted herein and any actions taken hereunder, nothing herein shall create, nor is intended to create, any rights in favor of, or enhance the status of any claim held by, any party.

7. Notwithstanding any applicability of Bankruptcy Rule 6004, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

8. The Debtors are authorized and empowered to take all actions necessary to implement the relief requested in this Order.

9. This Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation of this Order.

Dated: \_\_\_\_\_, 2020

---

UNITED STATES BANKRUPTCY JUDGE