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Hearing Date & Time: November 18, 2021 at 10:00 a.m. (prevailing Eastern Time)
Objection Deadline: October 22, 2021 at 4:00 p.m. (prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	:	Chapter 11
AVIANCA HOLDINGS S.A. *et al.*,[1]	:	Case No. 20-11133 (MG)
Debtors.	:	(Jointly Administered)

DEBTORS' EIGHTH OMNIBUS OBJECTION
TO PROOFS OF CLAIM (CROSS-DEBTOR DUPLICATE CLAIMS)

[1] The Debtors in these chapter 11 cases (the "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 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, 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.

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

CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON SCHEDULE 1 ATTACHED TO THE PROPOSED ORDER.

Avianca Holdings S.A. and its affiliates that are debtors-in-possession in these proceedings (collectively, the "Debtors") hereby file this *Eighth Omnibus Objection to Proofs of Claim (Cross-Debtor Duplicate Claims)* (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 Debtors' Eighth Omnibus Objection to Proofs of Claim (Cross-Debtor Duplicate Claims)* (the "Brown Declaration"), which is attached to this Objection as **Exhibit B**. By this Objection, the Debtors object to, and seek to disallow, the claims listed on **Schedule 1** to the proposed order attached to this Objection as **Exhibit A** (the "Disputed Claims"). In support of this Objection, the 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 continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The debtors' chapter 11 cases are being 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 August 10, 2021, the Debtors filed the *Joint Chapter 11 Plan of Avianca Holdings S.A. and its Affiliated Debtors* [Docket No. 1981] (the "Plan"), which proposes to substantively consolidate 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."

7. The 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 maintained by the Debtors' claims and solicitation agent indicates that approximately 4,038 proofs of claim (the "Proofs of Claim") have been filed against the Debtors. To determine the validity of the asserted claims, the Debtors and their advisors are reviewing the claims asserted in the Proofs of Claim against the Debtors' books and records (the "Books and Records"). The Debtors are objecting to 200 Proofs of Claim in this Objection and 514 Proofs of Claim in objections filed contemporaneously herewith.

Jurisdiction and Venue

8. 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

9. The Debtors respectfully request the Court to enter an order, substantially in the form attached hereto as **Exhibit A**, disallowing each Disputed Claim in its entirety.

Basis for Relief Requested

10. 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).

11. 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).

12. 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 to file an objection to more than one claim on non-substantive bases, such as,

e.g., because such claims "duplicate other claims" (Fed. R. Bankr. P. 3007(d)(1); see also, Claims Objection Procedures Order at ¶ 2).

13. **Cross-Debtor Duplicate Claims**. As explained above, the Debtors propose to substantively consolidate all except three Debtors under their Plan. As a result, each creditor asserting liability against multiple of the Consolidated Debtors is entitled to only one recovery on account of its claims against those Consolidated Debtors. Based on their review of the claims register, the Debtors have determined that some claimants filed Proofs of Claim that assert the same liability against more than one of the Consolidated Debtors. In certain other cases, claimants filed Proofs of Claim against Debtors that are not Consolidated Debtors, but that actually assert liability only against one or more of the Consolidated Debtors. To avoid the possibility of multiple recoveries by such claimants, the Debtors respectfully request that the Court disallow all such claims (the "Cross-Debtor Duplicate Claims") and expunge them from the Debtors' claims register. In the event that the Consolidated Debtors are not substantively consolidated—either due to a conversion of the cases or the confirmation of a plan that does not provide for substantive consolidation—each claimant will retain the right to seek to reinstate its Cross-Debtor Duplicate Claim. For each Cross-Debtor Duplicate Claim, **Schedule 1** to the proposed Order indicates the claim number against which the claimant will, subject to any other objection, maintain a claim upon the expungement of the corresponding Cross-Debtor Duplicate Claim(s).

Separate Contested Matter

14. Each objection to the Disputed Claims constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. The 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

15. For any claimant who timely files and properly serves a response to this Objection (each, a "Response") as set forth in *Notice of Hearing on Debtors' Eighth Omnibus Objection to Proofs of Claim (Cross-Debtor Duplicate Claims)*, attached as **Exhibit C**, the Debtors will schedule such Response to be heard at the omnibus hearing at which this Objection will be heard, which is scheduled for November 18, 2021 at 10:00 a.m. (prevailing Eastern Time).

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

Notice

17. 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, counsel to the Committee, and all other parties entitled to notice pursuant to Bankruptcy Rule 2002. The Debtors submit that no other or further notice need be given.

Reservation of Rights

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

No Prior Request

19. 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 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
September 22, 2021

/s/ Evan R. Fleck

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Exhibit A to Eighth Omnibus Claims Objection

Proposed Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	:	Chapter 11
AVIANCA HOLDINGS S.A., *et al.*,[1]	:	Case No. 20-11133 (MG)
Debtors.	:	(Jointly Administered)

ORDER GRANTING THE DEBTORS' EIGHTH OMNIBUS OBJECTION TO PROOFS OF CLAIM (CROSS-DEBTOR DUPLICATE CLAIMS)

Upon the *Debtors' Eighth Omnibus Objection to Proofs of Claim (Cross-Debtor Duplicate Claims)* (the "Eighth Omnibus Claims Objection"),[2] whereby the 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 Debtors' estates, their creditors and other parties in interest; and the Court having jurisdiction to consider the Eighth Omnibus Claims

[1] The Debtors in these chapter 11 cases (the "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 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, 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.

[2] Capitalized terms not otherwise defined herein are shall be given the meanings ascribed to them in the Eighth Omnibus Claims Objection.

Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Eighth 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 Eighth 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 Eighth Omnibus Claims Objection is granted as set forth herein.
2. Each Cross-Debtor Duplicate Claim identified in **Schedule 1** 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; *provided* that the right of each claimant to seek to reinstate a Cross-Debtor Duplicate Claim against a Consolidated Debtor shall be preserved in the event that (a) a plan is confirmed under chapter 11 that does not substantively consolidate such Consolidated Debtor with the Debtor against which the corresponding "surviving proof of claim" is asserted or (b) the Chapter 11 Case of such Consolidated Debtor is converted to a case under chapter 7 of the Bankruptcy Code.
3. 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 to relief granted herein.
4. Any response to the Eighth Omnibus Claims Objection not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.
5. 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 Debtors to dispute any claim against any Debtor (including those claims labeled as

"surviving" on **Schedule 1**) 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 Debtors under the Bankruptcy Code or any other applicable law.

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

Dated: _____, 2021
New York, New York

_____
THE HONORABLE MARTIN GLENN
UNITED STATES BANKRUPTCY JUDGE

Schedule 1 to Order

Cross-Debtor Duplicate Claims

DUPLICATE CLAIMS[1]				
Claimant	**Proof(s) of claim to be disallowed**	**Asserted amount**	**Surviving proof of claim**	**Name of Debtor against which surviving proof of claim is asserted**
BAC International Bank, Inc.	2816	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2818	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2820	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2825	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2828	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2829	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2831	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2832	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2835	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2902	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2905	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2909	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca

[1] See Eighth Omnibus Claims Objection at ¶ 13.
[2] Indicates claim contains unliquidated and/or undetermined amounts.

DUPLICATE CLAIMS[1]				
Claimant	**Proof(s) of claim to be disallowed**	**Asserted amount**	**Surviving proof of claim**	**Name of Debtor against which surviving proof of claim is asserted**
BAC International Bank, Inc.	2910	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2914	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2917	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2920	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2923	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2926	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2928	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2933	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2936	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2939	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2942	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2945	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2953	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca

[2] Indicates claim contains unliquidated and/or undetermined amounts.

DUPLICATE CLAIMS[1]				
Claimant	**Proof(s) of claim to be disallowed**	**Asserted amount**	**Surviving proof of claim**	**Name of Debtor against which surviving proof of claim is asserted**
BAC International Bank, Inc.	2955	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2960	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2964	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2968	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2973	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2976	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2978	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2980	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2985	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	2996	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	3000	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	3002	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	3009	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca

[2] Indicates claim contains unliquidated and/or undetermined amounts.

DUPLICATE CLAIMS[1]				
Claimant	**Proof(s) of claim to be disallowed**	**Asserted amount**	**Surviving proof of claim**	**Name of Debtor against which surviving proof of claim is asserted**
BAC International Bank, Inc.	3085	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
BAC International Bank, Inc.	3639	$11,048,731.00[2]	2990	Aerovías del Continente Americano S.A. Avianca
Credomatic de Costa Rica S.A.	2760	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	2779	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3113	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3118	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3122	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3126	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3134	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3136	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3145	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3149	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3152	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3156	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3159	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3164	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3170	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3176	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3180	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3187	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3190	$6,499,288.00[2]	3234	Taca International Airlines S.A.

[2] Indicates claim contains unliquidated and/or undetermined amounts.

DUPLICATE CLAIMS[1]				
Claimant	**Proof(s) of claim to be disallowed**	**Asserted amount**	**Surviving proof of claim**	**Name of Debtor against which surviving proof of claim is asserted**
Credomatic de Costa Rica S.A.	3195	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3201	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3213	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3218	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3223	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3228	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3238	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3246	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3358	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3365	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3369	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3375	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3383	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3389	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3397	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3405	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3410	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3414	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3420	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3426	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Costa Rica S.A.	3652	$6,499,288.00[2]	3234	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	2744	$737,289.00[2]	3465	Taca International Airlines S.A.

[2] Indicates claim contains unliquidated and/or undetermined amounts.

DUPLICATE CLAIMS[1]				
Claimant	**Proof(s) of claim to be disallowed**	**Asserted amount**	**Surviving proof of claim**	**Name of Debtor against which surviving proof of claim is asserted**
Credomatic de Guatemala S.A.	2807	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3460	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3473	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3476	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3482	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3485	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3489	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3493	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3496	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3499	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3505	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3508	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3512	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3516	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3519	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3521	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3524	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3526	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3529	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3530	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3532	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3533	$737,289.00[2]	3465	Taca International Airlines S.A.

[2] Indicates claim contains unliquidated and/or undetermined amounts.

DUPLICATE CLAIMS[1]				
Claimant	**Proof(s) of claim to be disallowed**	**Asserted amount**	**Surviving proof of claim**	**Name of Debtor against which surviving proof of claim is asserted**
Credomatic de Guatemala S.A.	3555	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3559	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3563	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3569	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3572	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3577	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3580	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3584	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3587	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3593	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3601	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3611	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3616	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3618	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3620	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3634	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Guatemala S.A.	3658	$737,289.00[2]	3465	Taca International Airlines S.A.
Credomatic de Honduras S.A.	2780	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3479	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3480	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3498	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3503	$907,980.00[2]	3527	Taca International Airlines S.A.

[2] Indicates claim contains unliquidated and/or undetermined amounts.

DUPLICATE CLAIMS[1]				
Claimant	**Proof(s) of claim to be disallowed**	**Asserted amount**	**Surviving proof of claim**	**Name of Debtor against which surviving proof of claim is asserted**
Credomatic de Honduras S.A.	3506	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3510	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3514	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3518	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3523	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3525	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3528	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3531	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3535	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3538	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3541	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3545	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3548	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3551	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3552	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3554	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3557	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3562	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3564	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3566	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3571	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3574	$907,980.00[2]	3527	Taca International Airlines S.A.

[2] Indicates claim contains unliquidated and/or undetermined amounts.

DUPLICATE CLAIMS[1]				
Claimant	**Proof(s) of claim to be disallowed**	**Asserted amount**	**Surviving proof of claim**	**Name of Debtor against which surviving proof of claim is asserted**
Credomatic de Honduras S.A.	3579	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3582	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3586	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3591	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3596	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3600	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3603	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3608	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3659	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3660	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3661	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3662	$907,980.00[2]	3527	Taca International Airlines S.A.
Credomatic de Honduras S.A.	3663	$907,980.00[2]	3527	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3522	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3534	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3537	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3540	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3544	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3550	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3558	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3561	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3568	$142,692,239.21[3]	3547	Taca International Airlines S.A.

[2] Indicates claim contains unliquidated and/or undetermined amounts.

[3] Indicates claim contains multiple classifications (e.g. General Unsecured, Secured, or Priority), and 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.

DUPLICATE CLAIMS[1]				
Claimant	**Proof(s) of claim to be disallowed**	**Asserted amount**	**Surviving proof of claim**	**Name of Debtor against which surviving proof of claim is asserted**
Fiduciaria Bogota S.A.	3583	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3585	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3589	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3592	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3597	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3599	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3605	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3607	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3610	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3613	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3615	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3625	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3626	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3627	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3628	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3629	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3631	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3633	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3636	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3638	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3640	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3644	$142,692,239.21[3]	3547	Taca International Airlines S.A.

[3] Indicates claim contains multiple classifications (e.g. General Unsecured, Secured, or Priority), and 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.

DUPLICATE CLAIMS[1]				
Claimant	**Proof(s) of claim to be disallowed**	**Asserted amount**	**Surviving proof of claim**	**Name of Debtor against which surviving proof of claim is asserted**
Fiduciaria Bogota S.A.	3646	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3647	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3649	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3651	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3653	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3655	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3656	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3657	$142,692,239.21[3]	3547	Taca International Airlines S.A.
Fiduciaria Bogota S.A.	3665	$142,692,239.21[3]	3547	Taca International Airlines S.A.

[3] Indicates claim contains multiple classifications (e.g. General Unsecured, Secured, or Priority), and 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.

Exhibit B to Eighth Omnibus Claims Objection

Declaration of Walt Brown

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	:	Chapter 11
Avianca Holdings S.A., *et al.*,[1]	:	Case No. 20-11133 (MG)
Debtors.	:	(Jointly Administered)

DECLARATION OF WALT BROWN IN SUPPORT OF DEBTORS' EIGHTH OMNIBUS OBJECTION TO PROOFS OF CLAIM (CROSS-DEBTOR DUPLICATE CLAIMS)

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 *Debtors Eighth Omnibus Objection to Proofs of Claim (Cross-Debtor Duplicate Claims)* (the "Eighth Omnibus Claims Objection").[2]

[1] The Debtors in these chapter 11 cases (the "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 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, 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.

[2] Capitalized terms used, but not otherwise defined, herein shall have the meanings set forth in the Eighth Omnibus Claims Objection.

3. All facts set forth herein are based on my personal knowledge, in evaluating the Proofs of Claim, the Debtors and other reviewing parties have reviewed the 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 **Schedule 1** to the proposed *Order Granting Debtors' Eighth Omnibus Objection to Proofs of Claim (Cross-Debtor Duplicate Claims)* (the "Proposed Order") as part of the claims reconciliation process in these chapter 11 cases.

Cross-Debtor Duplicate Claims

5. To the best of my knowledge, information, and belief, based on the Debtors' review of the Claims Register and each Cross-Debtor Duplicate Claim, we have determined that each of the claims listed on **Schedule 1** is a Cross-Debtor Duplicate Claim and is duplicate of another claim filed by or on behalf of the same claimants related to the same purported liability, including claims against multiple Debtor entities that the Debtors are proposing to substantively consolidate under the Plan. If the Cross-Debtor Duplicate Claims identified on **Schedule 1** to the Proposed Order are not disallowed, the claimants identified therein may improperly obtain double recovery from the same alleged liability, at the expense of the Debtors and other creditors.

6. Furthermore, for each of the Cross-Debtor Duplicate Claims, the Debtors have identified a surviving claim that asserts the same liability and is identified on **Schedule 1** to the Proposed Order in the column labeled "Surviving proof of claim." Accordingly, I believe it is

proper for the Court to enter the Proposed Order disallowing and expunging the Cross-Debtor Duplicate Claims as set forth in therein and in the Eighth Omnibus Claims Objection.

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

Date: September 22, 2021

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

Exhibit C to Eighth Omnibus Claims Objection

Notice of Objection

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Counsel for Debtors and Debtors-In-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	:	Chapter 11
AVIANCA HOLDINGS S.A. *et al.*,[1]	:	Case No. 20-11133 (MG)
Debtors.	:	(Jointly Administered)

NOTICE OF HEARING ON THE DEBTORS' EIGHTH OMNIBUS OBJECTION TO PROOFS OF CLAIM (CROSS-DEBTOR DUPLICATE CLAIMS)

PLEASE TAKE NOTICE that, on September 22, 2021, the above-captioned debtors and debtors in possession (collectively, the "Debtors"), filed their Eighth Omnibus Objection to Proofs of Claim (Cross-Debtor Duplicate Claims) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

[1] The Debtors in these chapter 11 cases (the "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 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, 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.

THIS OBJECTION ADDRESSES ONE OR MORE OF THE CLAIM(S) YOU HAVE FILED IN THE DEBTORS' CASES. Schedule 1 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, or (ii) free of charge from the 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 *Debtors' Eighth Omnibus Objection to Proofs of Claim (Cross-Debtor Duplicate Claims)*.

The Objection requests that the Bankruptcy Court disallow and expunge one or more of your claims listed in the Schedules under **"Cross-Debtor Duplicate Claims,"** on the ground that the claim duplicates a claim filed against another Debtor. 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 **Schedule 1** under **"Cross-Debtor Duplicate Claims,"** then you MUST file a written response to the Objection (the "Response") ON OR BEFORE OCTOBER 22, 2021 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 or expungement of your claim(s) listed in **Schedule 1** under **"Cross-Debtor Duplicate Claims,"** 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 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 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 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, gbray@milbank.com, and bschak@milbank.com)), (iii) the Debtors, c/o Richard Galindo (richard.galindo@avianca.com), and (iv) counsel for the Committee of Unsecured Creditors at Willkie Farr & Gallagher LLP (Attn: Brett H. Miller, Esq. and Todd M. Goren, Esq. (brettmiller@willkie.com and tgoren@willkie.com)).

A HEARING WILL BE HELD ON NOVEMBER 18, 2021 (the "Hearing") to consider the Objection. **THE HEARING WILL BE HELD AT 10:00 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 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 **Schedule 1** under **"Cross-Debtor Duplicate Claims,"** then the 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: September 22, 2021
New York, New York

/s/ Evan R. Fleck

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