

Hearing Date & Time: April 13, 2022 at 10:00 a.m. (prevailing Eastern Time)
Objection Deadline: April 8, 2022 at 4:00 p.m. (prevailing Eastern Time)

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*Counsel for Debtors and Reorganized
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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

**REORGANIZED DEBTORS' SIXTEENTH OMNIBUS
OBJECTION TO PROOFS OF CLAIM**

¹ The Debtors and Reorganized Debtors in these chapter 11 cases, and each Debtors' and Reorganized 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, Aéreo y Rampa S.A. (N/A); Servicios Aeroportuarios Integrados SAI S.A.S. (92-4006439); Taca de Honduras, S.A. de C.V. (N/A); Taca de México, S.A. (N/A); Taca International Airlines S.A. (N/A); Taca S.A. (N/A); Tampa Cargo S.A.S. (N/A); Technical and Training Services, S.A. de C.V. (N/A). The Debtors' and Reorganized Debtors' principal offices are located at Avenida Calle 26 # 59 – 15 Bogotá, Colombia.



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

**CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR
NAMES AND CLAIMS ON SCHEDULES 1 THROUGH 10 ATTACHED TO
THE PROPOSED ORDER.**

Avianca Holdings S.A. and its reorganized debtor affiliates in these proceedings (collectively, the “Reorganized Debtors”) hereby file this *Sixteenth Omnibus Objection to Proofs of Claim* (the “Objection”) pursuant to *Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 3007 (I) Establishing Claims Objection and Notice Procedures and (II) Granting Related Relief* [Docket No. 1179] (the “Claims Objection Procedures Order”). This Objection is supported by the *Declaration of Walt Brown in Support of the Debtors’ Sixteenth Omnibus Objection to Proofs of Claim* (the “Brown Declaration”), which is attached to this Objection as **Exhibit B**. By this Objection, the Reorganized Debtors object to, and seek to disallow, reduce, reclassify or otherwise modify, as applicable, the claims listed on **Schedules 1 through 10** to the proposed order attached to this Objection as **Exhibit A** (the “Disputed Claims”). In support of this Objection, the Reorganized Debtors respectfully state as follows:

Background

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

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

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

3. On May 22, 2020, the United States Trustee for the Southern District of New York appointed an official committee of unsecured creditors (the "Committee"). *See Notice of Appointment of Official Committee of Unsecured Creditors* [Docket No. 154]. No trustee or examiner was appointed in the 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 (the "Bar Dates"). On November 16, 2020, the Court entered the Claims Objection Procedures Order [Docket No. 1179], that established procedures for Debtors to object to multiple claims in a single objection.

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

7. On November 2, 2021, the Court entered the *Order (I) Confirming Further Modified Joint Chapter 11 Plan of Avianca Holdings S.A. and Its Affiliated Debtors and (II) Granting Related Relief* [Docket No. 2300] (such underlying chapter 11 plan, the "Plan"), which

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

8. The Plan provides that the Reorganized Debtors shall serve and file any objections to proofs of claim (each, a “Proof of Claim”) that have been filed against the Debtors on or before the date that is the latter of (a) 180 days after the Effective Date (i.e., May 31, 2022), pursuant to Bankruptcy Rule 9006(a)(1)(C)) and (b) such later date as may be fixed by the Bankruptcy Court upon notice and a hearing.

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

records (the “Books and Records”). The Reorganized Debtors are objecting to 198 Proofs of Claim in this Objection.

Jurisdiction and Venue

10. 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

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

Basis for Relief Requested

12. 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).

13. 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).

14. 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 “have been satisfied” (Fed. R. Bankr. P. 3007(d)(5); see also, Claims Objection Procedures Order at ¶ 2), such claims are “incorrectly classified” (Claims Objection Procedures Order at ¶ 2(ii)), “incorrectly value[] the collateral securing the claim” (Claims Objection Procedures Order at ¶ 2(iii)), “do[] not include sufficient documentation to ascertain the validity of the claim” (Claims Objection Procedures Order at ¶ 2(iv)), “the amount claimed is inconsistent with or contradicts the Debtors’ books and records and the Debtors, after review and consideration of any information provided by the claimant, deny liability in excess of the amount reflected in the Debtors’ books and records” (Claims Objection Procedures Order at ¶ 2(a)(i)), the claim “fails to specify the asserted claim amount” (Claims Objection Procedures Order at ¶ 2(a)(vi)), the claim was “filed against non-debtors” (Claims Objection Procedures Order at ¶ 2(a)(vii)), or the claim “ha[s] been amended by subsequently filed proofs of claim” (Fed. R. Bankr. P. 3007(d)(3)).

15. **Satisfied Claims.** Based on the review of their claims register, the Reorganized Debtors have determined that the claims listed on Schedule 1 to the Proposed Order (the “Satisfied Claims”) have been paid or otherwise satisfied by the Reorganized Debtors after the Petition Date.

Failure to disallow the Satisfied Claims could result in each relevant claimant receiving an unwarranted recovery against the Reorganized Debtors' estates, to the detriment of other similarly situated creditors. To avoid the possibility of multiple recoveries by such claimants, the Reorganized Debtors respectfully request that the Court disallow each Satisfied Claim listed on **Schedule 1** to the Proposed Order and expunge it from the Reorganized Debtors' claims register.

16. **Unliquidated and Contingent Claims.** Based on their review of the claims register, the Reorganized Debtors have determined that each claim listed on **Schedule 2** to the Proposed Order (the "Unliquidated and Contingent Claims") represents a claim that asserts, either in whole or in part, an unliquidated and/or contingent amount or has otherwise failed to assert a valid prima facie claim by indicating a certain amount. Where the basis for the claim or its amount cannot be discerned from its face, it is subject to objection that it does not comply with applicable rules in a way that causes the objector to be unable to determine the validity of the claim. See Fed. R. Bankr. P. 3001(f); Fed. R. Bankr. P. 3007(d)(6). Bankruptcy Rule 3001(a) provides that "[a] proof of claim shall conform substantially to the property Official Form," which "requires a creditor to provide . . . the amount of the claim." See In re Kemmer, 315 B.R. 706, 712 (Bankr. E.D. Tenn. 2004) (internal citations omitted). Because the claimants have failed to provide the required information regarding the amount of their claim, the Reorganized Debtors are unable to determine the validity of the Unliquidated and Contingent Claims. Further, the Reorganized Debtors and their advisors have reviewed their Books and Records and do not believe there are any amounts due and owing with respect to the Unliquidated and Contingent Claims. Thus, the Reorganized Debtors respectfully request that the Court disallow each Unliquidated and Contingent Claim listed on **Schedule 2** to the Proposed Order and expunge it from the Reorganized Debtors' claims register.

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

18. **Reclassified Claims.** The Reorganized Debtors have examined each claim identified in **Schedule 3** to the Proposed Order (the “Reclassified Claims”), the documentation provided with respect to the Reclassified Claims, and the Reorganized Debtors’ Books and Records and have determined in each case that the Reclassified Claim asserts a claim that should be classified in its entirety as general unsecured. A claimant asserting statutory priority, including administrative expense claim priority, bears the burden of establishing the claim’s entitlement to such priority. *See, e.g., In re Bethlehem Steel Corp.*, 479 F.3d 167, 172 (2d Cir. 2007) (“The burden of proving entitlement to priority payment as an administrative expense . . . rests with the party requesting it.”); *In re Drexel Burnham Lambert Grp. Inc.*, 134 B.R. 482, 489 (Bankr. S.D.N.Y. 1991) (“The burden of establishing entitlement to priority rests with the claimant and should only be granted under extraordinary circumstances, to wit, when the parties seeking priority have sustained their burden of demonstrating that their services are actual and necessary to preserve the estate.”) (quotation omitted). Moreover, statutory priorities under the Bankruptcy Code are to be construed and awarded narrowly and consistent with the intent of the Bankruptcy Code. *See, e.g., Howard Delivery Serv. v. Zurich Am. Ins. Co.*, 547 U.S. 651, 667, 669 (2006) (noting the longstanding principle that administrative claims “must be tightly construed” to accomplish the Bankruptcy Code’s objective of equal distribution to creditors).

19. Section 503(b)(9) of the Bankruptcy Code provides for the allowance as an administrative expense of the value of any goods sold to the debtors in the ordinary course of the

debtors' businesses and received by the debtors within 20 days before the Petition Date.² 11 U.S.C. § 503(b)(9). Thus, a claim that asserts administrative status under section 503(b)(9) is invalid to the extent it (1) asserts a claim for services or other nontangible items rather than goods or (2) asserts a claim for goods that were delivered to the debtors outside of the 20-day period section 503(b)(9) provides.

20. If a creditor cannot demonstrate that its claim is secured by a valid, perfected lien or other security interest in property of the Debtors' estates, or if the claim invalidly asserts administrative expense status under section 503(b)(9), it must follow that such a claim is unsecured. See, e.g., In re Dairy Mart Convenience Stores, Inc., 351 F.3d 86, 91 (2d Cir. 2003) (finding that a creditor that is a beneficiary of a letter of credit is only an unsecured creditor vis-à-vis the bankruptcy estate without a direct security interest); In re WorldCom, Inc., 362 B.R. 96, 120 (Bankr. S.D.N.Y. 2007) (reclassifying a purportedly secured claim as unsecured because it was based on a lapsed lien). The Reorganized Debtors have determined that each of the Reclassified Claims should be reclassified as a general unsecured claim because it invalidly asserts administrative status under section 503(b)(9). Thus, the Reorganized Debtors respectfully request that the Court reclassify in the amount identified each Reclassified Claim listed on **Schedule 3** to the Proposed Order to general unsecured claims.

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

22. **Reduced Claims.** Based on their review of the Reduced Claims and any documentation provided therewith, the Reorganized Debtors have determined that each claim

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

listed on **Schedule 4** to the Proposed Order (the “Reduced Claims”) (1) seeks to recover amounts in excess of what is reflected on the Reorganized Debtors’ Books and Records, (2) contains withholding tax amounts, while the Reorganized Debtors have paid the withholding taxes they owe to the appropriate tax entities, (3) is not fully supported by sufficient documentation, and/or (4) has been paid or otherwise satisfied in part. In order to preserve the integrity and accuracy of the Claims Register, and to avoid claimants improperly receiving recoveries in excess of what they are entitled to at the expense of the Reorganized Debtors and other creditors, the Reorganized Debtors respectfully request that the Court reduce the Reduced Claims listed on **Schedule 4** to the Proposed Order such that each Reduced Claim corresponds with the amount listed on **Schedule 4** under “Modified Claim Amount.”

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

24. **Late Filed Claims.** The Bar Date Order specifically requires proofs of claim to be actually received on or before the applicable Bar Date and provides that any entity which failed to file a proof of claim by the applicable Bar Date is barred from asserting such claim against the Debtors or filing a proof of claim with respect thereto. Some claims received by the Reorganized Debtors, however, were received after the Bar Date to which it was subject (the “Late Filed Claims”). The holders of the Late Filed Claims received notice of the Bar Dates and an express warning that any claimant who failed to timely file a proof of claim or request for payment of a claim or administrative expense who would not be eligible to receive a distribution on account of their asserted claim(s). None of the holders of Late Filed Claims sought, much less obtained, relief from the Court pursuant to Bankruptcy Rule 9006 to file late proofs of claim. Accordingly, to

avoid the possibility of improper recoveries and to maintain an accurate claims register, the Reorganized Debtors seek entry of the Proposed Order disallowing and expunging in their entirety the Late Filed Claims as indicated in **Schedule 5**.

25. **No Liability Claims.** The Reorganized Debtors have also determined that each claim listed on **Schedule 6** to the Proposed Order (the “**No Liability Claims**”) represents a claim for which the Reorganized Debtors believe they are not liable. In most cases, the claim is based on services that the claimant allegedly provided to a non-Debtor entity, such as Avianca Peru, S.A. (a non-Debtor subsidiary that is in Peruvian liquidation proceedings), Oceanair Linhas Aereas (a Brazilian airline that formerly used the Avianca brand name but is not part of the Debtors’ corporate structure), and Latam Ecuador and Latam Cargo Chile (competitors of the Debtors). The specific reason for the Reorganized Debtors’ objection is identified in **Schedule 6** to the Proposed Order. Thus, the Reorganized Debtors respectfully request that the Court disallow each No Liability Claim listed on **Schedule 6** to the Proposed Order and expunge it from the Reorganized Debtors’ claims register.

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

27. **Insufficient Documentation Claims.** Based on the Reorganized Debtors’ review of the Claims Register, they have determined that each claim listed on **Schedule 7** to the Proposed Order (the “**Insufficient Documentation Claims**”) lacks supporting documentation and has no basis in the Reorganized Debtors’ schedules of assets and liabilities or their Books and Records. The claimants asserting the Insufficient Documentation Claims have failed to allege sufficient facts to support those claims and have not provided documentation sufficient to support their claims.

Therefore, their claims are not *prima facie* valid. See, e.g., Allegheny, 954 F.2d at 173 (“[T]he claimant must allege facts sufficient to support the claim. If the averments in [the claimant’s] filed claim meet this standard of sufficiency, it is ‘prima facie’ valid.”) (internal citations omitted). Because the Insufficient Documentation Claims are not *prima facie* valid, and because there is no support for these claims in the Reorganized Debtors’ Books and Records, the Reorganized Debtors respectfully request that the Court disallow each Insufficient Documentation Claim listed on **Schedule 7** to the Proposed Order and expunge it from the Reorganized Debtors’ claims register.

28. This Court has previously granted similar relief in these chapter 11 cases. See Order Granting the Reorganized Debtors’ Eleventh Omnibus Objection to Proofs of Claim [Docket No. 2507].

29. **Superseded Claims.** Based on the review of their claims register, the Reorganized Debtors have determined that some claimants filed proofs of claim that amended their previously filed proofs of claim (the “Superseded Claims”). To avoid the possibility of multiple recoveries by such claimants, the Debtors respectfully request that the Court disallow each Superseded Claim listed on **Schedule 8** to the Proposed Order and expunge it from the Debtors’ claims register. For each Superseded Claim, **Schedule 8** indicates the proof of claim that will remain outstanding upon the expungement of the corresponding Superseded Claim(s).

30. This Court has previously granted similar relief in these chapter 11 cases. See Order Granting the Debtors’ First Omnibus Objection to Proofs of Claim (Superseded Claims) [Docket No. 1813]; Order Granting the Debtors’ Fourth Omnibus Objection to Proofs of Claim (Superseded and Duplicate Claims) [Docket No. 1888]; Order Granting the Reorganized Debtors’ Tenth Omnibus Objection to Proofs of Claim [Docket No. 2443].

31. **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 9** 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).

32. This Court has previously granted similar relief in these chapter 11 cases. See *Order Granting the Reorganized Debtors’ Sixth Omnibus Objection to Proofs of Claim* [Docket No. 2335]; *Order Granting the Reorganized Debtors’ Seventh Omnibus Objection to Proofs of Claim* [Docket No. 2336]; *Order Granting the Reorganized Debtors’ Eighth Omnibus Objection to Proofs of Claim* [Docket No. 2337]; *Order Granting the Reorganized Debtors’ Ninth Omnibus Objection to Proofs of Claim* [Docket No. 2338].

33. **Duplicate Claims.** Based on their review of the claims register, the Reorganized Debtors have determined that some claimants filed Proofs of Claim that duplicate at least one other Proof of Claim filed by the same claimant against the same Debtor entity for the same purported liability (such claims, the “Duplicate Claims”). To avoid the possibility of multiple recoveries by such claimants, the Reorganized Debtors respectfully request that the Court disallow the Duplicate Claims and expunge them from the Debtors’ claims register. For each Duplicate Claim, **Schedule 10** to the Proposed Order indicates the claim number against which the claimant will maintain a claim upon the expungement of the corresponding Duplicate Claim(s).

34. This Court has previously granted similar relief in these chapter 11 cases. *See Order Granting the Reorganized Debtors’ Second Omnibus Objection to Proofs of Claim* [Docket No. 1814]; *Order Granting the Reorganized Debtors’ Fourth Omnibus Objection to Proofs of Claim* [Docket No. 1888].

35. **Multiple Modification Claims.** Based on the Reorganized Debtors’ review of the Claims Register, they have determined that each claim listed on **Schedule 11** to the Proposed Order (the “Multiple Modification Claims”) is subject to more than one basis for reduction and reclassification. The particular basis for each claim’s reduction and reclassification is set forth in **Schedule 11**, along with the amount of the claim which corresponds to each basis for modification. The legal basis for each of modifications to the Multiple Modification Claims can be found above at paragraphs 15-28. Therefore, the Reorganized Debtors respectfully request that the Court enter the Proposed Order reducing and reclassifying each Multiple Modification Claim listed on **Schedule 11** to the Proposed Order as set out on such Schedule.

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

Separate Contested Matter

37. Each objection to the Disputed Claims constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. The Reorganized Debtors request that the order entered with respect to this Objection be deemed a separate final order with respect to each Disputed Claim.

Responses to Objections

38. 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 Reorganized Debtors' Sixteenth Omnibus Objection to Proofs of Claim*, 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 April 13, 2022 at 10:00 a.m. (prevailing Eastern Time).

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

Notice

40. 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 Reorganized Debtors submit that no other or further notice need be given.

Reservation of Rights

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

No Prior Request

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

[Remainder of page intentionally left blank]

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

Dated: New York, New York
March 9, 2022

/s/ Evan R. Fleck

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Counsel for Debtors and Reorganized Debtors

Exhibit A to Sixteenth Omnibus Claims Objection

Proposed Order

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

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

**ORDER GRANTING THE REORGANIZED DEBTORS' SIXTEENTH OMNIBUS
OBJECTION TO PROOFS OF CLAIM**

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

¹ The Debtors and Reorganized Debtors in these chapter 11 cases, and each Debtors' and Reorganized 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, Aéreo y Rampa S.A. (N/A); Servicios Aeroportuarios Integrados SAI S.A.S. (92-4006439); Taca de Honduras, S.A. de C.V. (N/A); Taca de México, S.A. (N/A); Taca International Airlines S.A. (N/A); Taca S.A. (N/A); Tampa Cargo S.A.S. (N/A); Technical and Training Services, S.A. de C.V. (N/A). The Debtors' and Reorganized Debtors' principal offices are located at Avenida Calle 26 # 59 – 15 Bogotá, Colombia.

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

Claims Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Sixteenth 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 Sixteenth 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 Sixteenth Omnibus Claims Objection is granted as set forth herein.
2. Each Satisfied Claim identified in **Schedule 1** attached hereto as fully satisfied is disallowed in its entirety for all purposes in these bankruptcy cases and shall be automatically expunged from the claims register maintained in these cases.
3. Each Unliquidated and Contingent Claim identified in **Schedule 2** attached hereto is disallowed to the extent set forth in **Schedule 2**. Each Reclassified Claim identified in **Schedule 3** attached hereto is reclassified in the manner set forth in **Schedule 3**. Each Reduced Claim identified in **Schedule 4** attached hereto is reduced and allowed to the extent set forth in **Schedule 4**.
4. Each Late-Filed Claim identified in **Schedule 5** attached hereto, each No Liability Claim identified in **Schedule 6** attached hereto, each Insufficient Documentation Claim identified in **Schedule 7** attached hereto, each Superseded Claim identified in **Schedule 8** attached hereto, each Cross-Debtor Duplicate Claim identified in **Schedule 9** attached hereto, and each Duplicate Claim identified in **Schedule 10** attached hereto is disallowed in its entirety. Each Multiple Modifications Claim identified in **Schedule 11** attached hereto is reduced and reclassified to the extent and in the manner set forth in **Schedule 11**.

5. 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.

6. Any response to the Sixteenth Omnibus Claims Objection not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.

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

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

Dated: _____, 2022
New York, New York

THE HONORABLE MARTIN GLENN
CHIEF UNITED STATES BANKRUPTCY JUDGE

Schedule 1 to Order

Satisfied Claims

SATISFIED CLAIMS ¹				
Claimant's Name	Scheduled / Proof(s) of Claim to be Disallowed	Asserted / Scheduled Amount of Claim	Debtor Claim is Asserted / Scheduled Against	Reason for Disallowance
TERMINAL AEROPORTUARIA DE GUAYAQUIL SA TAGSA	3253849	\$2,855.06	Tampa Cargo S.A.S.	All scheduled amounts paid
TERMINAL DE CARGAS DEL ECUADOR SA TERMICARGA	3253704	\$5,393.99	Tampa Cargo S.A.S.	All scheduled amounts paid
TERMINALES SANTAMARIA SA	3255152	\$16,465.12	Taca International Airlines S.A.	All scheduled amounts paid
TERMINALES SANTAMARIA SA	3255151	\$84,930.97	Avianca Costa Rica S.A.	All scheduled amounts paid
TERPEL COMERCIAL DEL PERU S.R.L.	3254040	\$232,928.15	Avianca Costa Rica S.A.	All scheduled amounts paid
THERMO PLAST SA DE CV	3256440	\$8,320.39	Taca International Airlines S.A.	All scheduled amounts paid
TI724 SAS	3254674	\$104,106.12	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
TIANDA CHILE SPA	3254275	\$31,585.65	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid

¹ See Sixteenth Omnibus Claims Objection at ¶15.

SATISFIED CLAIMS ¹				
Claimant's Name	Scheduled / Proof(s) of Claim to be Disallowed	Asserted / Scheduled Amount of Claim	Debtor Claim is Asserted / Scheduled Against	Reason for Disallowance
TIKKE SAS	3254676	\$13,319.69	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
TMF PANAMA, S. DE R.L.	2089	\$9,502.17	Taca International Airlines S.A.	All invoices paid
TOBIAS GROUP INC	3255983	\$5,722.80	Tampa Cargo S.A.S.	All scheduled amounts paid
TOW TO TOP TEXTILES S.A	3254279	\$13,079.34	Avianca-Ecuador S.A.	All scheduled amounts paid
TRANSFER SANTIAGO SPA	3255131	\$6,557.59	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
TRANSLOGISTICS SAC	3258011	\$5,000.00	Tampa Cargo S.A.S.	All scheduled amounts paid
TRANSPORTES ESPECIALES A&S SAS	3255248	\$5,134.29	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
TRANSPORTES ESPECIALES EDQUIOS SAS	3255263	\$3,201.00	Tampa Cargo S.A.S.	All scheduled amounts paid

SATISFIED CLAIMS ¹				
Claimant's Name	Scheduled / Proof(s) of Claim to be Disallowed	Asserted / Scheduled Amount of Claim	Debtor Claim is Asserted / Scheduled Against	Reason for Disallowance
TRANSPORTES ESPECIALES EDQUIOS SAS	3255262	\$174,309.86	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
TRANSPORTES RIOJA LIMITADA	3255154	\$12,597.91	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
TRI FIT S A	3257993	\$145,490.15	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
TRIPADVISOR LLC	3258001	\$3,694.85	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
TROLEX COMPANIA EXTERMINADORA SA DE CV	3254280	\$3,700.00	Technical and Training Services, S.A. de C.V.	All scheduled amounts paid
TROLEX COMPANIA EXTERMINADORA SA DE CV- HONDURAS	3256230	\$4,285.65	Islena de Inversiones, S.A. de C.V.	All scheduled amounts paid
TRULEN DE CENTROAMERICA SOCIEDAD ANONIMA	3256216	\$4,805.80	Aviateca, S.A.	All scheduled amounts paid
TURISMO BOLIVIA - PERU S.R.L.	3258039	\$5,708.00	Avianca-Ecuador S.A.	All scheduled amounts paid

SATISFIED CLAIMS ¹				
Claimant's Name	Scheduled / Proof(s) of Claim to be Disallowed	Asserted / Scheduled Amount of Claim	Debtor Claim is Asserted / Scheduled Against	Reason for Disallowance
TURISMO BOLIVIA PERU SRL	3258028	\$6,862.20	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
TURISTICA CADIZ S.A. DE C.V. / CAMINO REAL AEROPUERTO	2124 ²	\$6,809.27	Aerovías del Continente Americano S.A. Avianca	All invoices paid
TUSCANY SOUTH AMERICA LTD SUCURSAL COLOMBIA	3257879	\$4,131.09	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
TYCO SERVICES S A	3254737	\$6,732.98	Tampa Cargo S.A.S.	All scheduled amounts paid
TYCO SERVICES S A	3254736	\$19,275.75	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
UAB FL TECHNICS	919	\$20,708.80	Aerovías del Continente Americano S.A. Avianca	All invoices paid
UNIDAD ADMINISTRATIVA ESPECIAL DE AERONAUTICA CIVIL	3253857	\$26,055.99	Regional Express Americas S.A.S.	All scheduled amounts paid
UNION SEGURIDAD 24 SA	3254797	\$8,827.99	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid

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

SATISFIED CLAIMS ¹				
Claimant's Name	Scheduled / Proof(s) of Claim to be Disallowed	Asserted / Scheduled Amount of Claim	Debtor Claim is Asserted / Scheduled Against	Reason for Disallowance
UNION TEMPORAL COOPAVA -XPS CARGO SAS - TRANSPORTE	3255058	\$45,513.13	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
UNION TEMPORAL MEGA	3255218	\$11,518.41	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
UNITED PARCEL SERVICE CO	3255233	\$15,502.79	Latin Logistics, LLC	All scheduled amounts paid
UNLIMITED TRANSPORT SERVICES, S.A.	3255265	\$3,234.00	Taca International Airlines S.A.	All scheduled amounts paid
UPS SERVICIOS EXPRESOS SAS	3255240	\$329,819.83	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
URIBE & SICARD CONSULTORES SAS	3254929	\$47,142.95	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
VAL SERVICOS AUXILIARES DE TRANSPORTE AEREO EIRELI ME	3258066	\$5,678.98	Tampa Cargo S.A.S.	All scheduled amounts paid
VALUE ADDED INFORMATION TECHNOLOGIES SOLUTIONS SAS	3255060	\$15,716.71	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid

SATISFIED CLAIMS ¹				
Claimant's Name	Scheduled / Proof(s) of Claim to be Disallowed	Asserted / Scheduled Amount of Claim	Debtor Claim is Asserted / Scheduled Against	Reason for Disallowance
VANDERLANDE INDUSTRIES SUCURSAL COLOMBIA	3255009	\$4,932.52	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
VELMAR S EN C	3255384	\$9,008.25	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
VIEWY SAS	3257990	\$8,809.09	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
VILLAZON MARTINEZ & ASOCIADOS SRL	3254961	\$4,193.10	Avianca-Ecuador S.A.	All scheduled amounts paid
VILLAZON MARTINEZ & ASOCIADOS SRL	3254960	\$5,804.60	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid
VINA UNDURRAGA S.A	3256359	\$15,954.60	Avianca-Ecuador S.A.	All scheduled amounts paid
VINA UNDURRAGA S.A	3256360	\$39,137.10	Taca International Airlines S.A.	All scheduled amounts paid
WESTERN OVERSEAS CORPORATION	3256142	\$2,930.16	Aerovías del Continente Americano S.A. Avianca	All scheduled amounts paid

SATISFIED CLAIMS ¹				
Claimant's Name	Scheduled / Proof(s) of Claim to be Disallowed	Asserted / Scheduled Amount of Claim	Debtor Claim is Asserted / Scheduled Against	Reason for Disallowance
WIPRO LIMITED	3254286	\$6,555.74	Avianca Costa Rica S.A.	All scheduled amounts paid
WM WIRELESS & MOBILE SAS	3758 ²	\$32,521.05	Aerovías del Continente Americano S.A. Avianca	All invoices paid
WRIGHT INTERNATIONAL AMS INC.	3254287	\$13,689.03	Avianca Costa Rica S.A.	All scheduled amounts paid

Schedule 2 to Order

Unliquidated and Contingent Claims

UNLIQUIDATED AND CONTINGENT CLAIMS ¹					
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount ²	Portion of Claim Invalidated	Reason for Disallowance
ASOCIACION COLOMBIANA DE AVIADORES CIVILES- ACDAC	Claim No. 1729 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 Unliquidated	General Unsecured	Unliquidated Claim
BAC International Bank, Inc.	Claim No. 2990 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$11,048,731.00	General Unsecured	Contingent
Banco de Credito del Peru	Claim No. 385 Tampa Cargo S.A.S.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 Unliquidated	General Unsecured	Unliquidated Claim
BRIDGESTONE AIRCRAFT TIRE USA, INC.	Claim No. 396 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 Unliquidated	General Unsecured	Unliquidated Claim
Consumer Law	Claim No. 4031 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 Unliquidated	General Unsecured	Unliquidated Claim
Credito S.A. Nicaragua	Claim No. 3208 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$264,835.00	General Unsecured	Contingent

¹See Sixteenth Omnibus Claims Objection at ¶¶ 16-17.

²Indicates claim contains unliquidated and/or undetermined amounts.

UNLIQUIDATED AND CONTINGENT CLAIMS ¹					
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount ²	Portion of Claim Invalidated	Reason for Disallowance
Credomatic de Costa Rica S.A.	Claim No. 3234 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$6,499,288.00	General Unsecured	Contingent
Credomatic de El Salvador S.A. de C.V.	Claim No. 3446 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$2,691,199.00	General Unsecured	Contingent
Credomatic of Florida, Inc.	Claim No. 3637 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$20,711,754.00	General Unsecured	Contingent
Credomatic de Guatemala S.A.	Claim No. 3465 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$737,289.00	General Unsecured	Contingent
Credomatic de Honduras S.A.	Claim No. 3527 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$907,980.00	General Unsecured	Contingent
DEUTSCHE BANK AG, NEW YORK BRANCH	Claim No. 1528 Aero Transporte de Carga Union, S.A. de C.V.	Administrative Priority Secured Priority General Unsecured	Unliquidated \$0.00 \$0.00 Unliquidated	Administrative Priority / General Unsecured	Unliquidated Claim
DEUTSCHE BANK AG, NEW YORK BRANCH	Claim No. 1622 Grupo Taca Holdings Limited	Administrative Priority Secured Priority General Unsecured	Unliquidated \$0.00 \$0.00 Unliquidated	Administrative Priority / General Unsecured	Unliquidated Claim

UNLIQUIDATED AND CONTINGENT CLAIMS ¹					
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount ²	Portion of Claim Invalidated	Reason for Disallowance
United Airlines, Inc.	Claim No. 1519 Islena de Inversiones, S.A. de C.V.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 Unliquidated	General Unsecured	Unliquidated Claim
United Airlines, Inc.	Claim No. 1534 Aviateca, S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 Unliquidated	General Unsecured	Unliquidated Claim
United Airlines, Inc.	Claim No. 1541 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 Unliquidated	General Unsecured	Unliquidated Claim
United Airlines, Inc.	Claim No. 1554 Avianca-Ecuador S.A	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 Unliquidated	General Unsecured	Unliquidated Claim
United Airlines, Inc.	Claim No. 1558 Avianca Costa Rica S.A	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 Unliquidated	General Unsecured	Unliquidated Claim

Schedule 3 to Order

Reclassified Claims

RECLASSIFIED CLAIMS ¹						
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Reclass	Modified Claim Amount	Reason for Modification
AJ LEVIN COMPANY INC	Claim No. 1131 Avianca, Inc.	Administrative Priority	\$3,814.42	(\$2,832.00)	\$982.42	Claim reclassified due to goods received outside 503(b)(9) date range
		Secured	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$1,332.57	\$2,832.00	\$4,164.57	
CROWN PLAZA JFK AIRPORT HOTEL	Claim No. 1926 Avianca Holdings S.A.	Administrative Priority	\$216,511.95	(\$216,511.95)	\$0.00	Claim is not entitled to 503(b)(9) status. The claim is related to services, not goods.
		Secured	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$0.00	\$216,511.95	\$216,511.95	
SOCIETE DE LA BOURSE DE LUXEMBOURG S.A. ²	Claim No. 634 Avianca Holdings S.A.	Administrative Priority	\$493.70	(\$493.70)	\$0.00	Claim is not entitled to 503(b)(9) status. The claim is related to services, not goods.
		Secured	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$0.00	\$493.70	\$493.70	

¹See Sixteenth Omnibus Claims Objection at ¶¶18-21.

²Indicates 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.

Schedule 4 to Order

Reduced Claims

REDUCED CLAIMS ¹					
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Modified Claim Amount	Reason for Modification
ACL Airshop, LLC	Claim No. 729 Aero Transporte de Carga Union, S.A de C.V.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices cancelled for services never received
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$41,203.23	\$18,332.03	
ACL Airshop, LLC	Claim No. 728 Tampa Cargo S.A.S.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to overcharging by vendor on certain invoices
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$203,650.61	\$177,271.61	
AIRBUS HELICOPTERS INC	Claim No. 809 Avianca, Inc.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$19,816.80	\$10,956.58	
Airport Hospitality Industry N.V.	Claim No. 120 Aerovias del Continente Americano S.A. Avianca	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$89,544.18	\$24,090.27	
AIRWAY CLEANERS LLC	Claim No. 930 Taca International Airlines S.A.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$12,111.49	\$3,281.55	
AJW GROUP	Claim No. 95 Avianca, Inc.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$25,982.97	\$14,429.67	
ALLIANCE GROUND INTERNATIONAL, LLC	Claim No. 499 Tampa Cargo S.A.S.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to insufficient evidence to support assertions. The company reached out for more information and received no response from the claimant.
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$829,829.63	\$638,722.99	

¹See Sixteenth Omnibus Claims Objection at ¶¶22-23.

REDUCED CLAIMS ¹					
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Modified Claim Amount	Reason for Modification
Allied Universal Security Services	Claim No. 493 Avianca Holdings S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$749,566.21	\$0.00 \$0.00 \$0.00 \$0.00	Claim amount reduced due to invoices paid, duplicative invoices, and amounts related to non-debtor entities
ALSTATE MAINTENANCE LLC	Claim No. 934 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$39,800.77	\$0.00 \$0.00 \$0.00 \$1,937.74	Claim amount reduced due to invoices paid
ALSTATE MAINTENANCE LLC	Claim No. 946 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$11,437.24	\$0.00 \$0.00 \$0.00 \$1,937.74	Claim amount reduced due to invoices paid
AmSafe Inc.	Claim No. 58 Avianca Holdings S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$43,770.02	\$0.00 \$0.00 \$0.00 \$13,285.52	Claim amount reduced due to invoices paid
ATR Americas Inc.	Claim No. 1167 Avianca, Inc.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$471,120.39	\$0.00 \$0.00 \$0.00 \$445,032.66	Claim amount reduced due to invoices paid
ATR Americas Inc.	Claim No. 2827 Regional Express Americas S.A.S.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$826,533.08	\$0.00 \$0.00 \$0.00 \$772,385.79	Claim amount reduced due to invoices paid
B/E Aerospace Inc.	Claim No. 2039 Avianca, Inc.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$134,250.51	\$0.00 \$0.00 \$0.00 \$71,285.78	Claim amount reduced due to invoices paid

REDUCED CLAIMS ¹					
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Modified Claim Amount	Reason for Modification
B/E Aerospace Inc.	Claim No. 2051 Taca International Airlines S.A.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$16,385.10	\$837.84	
B/E Aerospace Inc.	Claim No. 2048 Aerovias del Continente Americano S.A. Avianca	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$8,613.10	\$2,411.57	
Cargo Force Inc.	Claim No. 1383 Aero Transporte de Carga Union, S.A. de C.V.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid and invoices duplicative of those in claim number 1166
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$829,829.63	\$0.00	
CHICAGO AIRLINES TERMINAL CONSORTIUM	Claim No. 1236 Taca International Airlines S.A.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$15,120.28	\$6,772.30	
COLOMBIANA DE SOFTWARE Y HARDWARE COLSOF SA SUCURSAL EL SALVADOR	Schedule ID No. 3255076 Taca International Airlines S.A.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$241,470.39	\$15,478.56	
COMPANIA INTERNACIONAL DE HOTELES SA	Claim No. 447 Avianca Costa Rica S.A	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$37,833.76	\$26,968.26	
CORPORACION HOTELERA INTERNACIONAL SA	Claim No. 456 Taca International Airlines S.A.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$54,471.40	\$29,627.68	

REDUCED CLAIMS ¹					
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Modified Claim Amount	Reason for Modification
DIAGEO COLOMBIA SA	Schedule ID No. 3256380 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$36,989.29	\$0.00 \$0.00 \$0.00 \$21,137.14	Claim amount reduced due to invoices paid
Diplomat Wyndham Bogota ²	Claim No. 150 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$49,961.35	\$0.00 \$0.00 \$0.00 \$35,270.49	Claim amount reduced due to invoices paid
Donnelley Financial, LLC	Claim No. 3822 Aero Transporte de Carga Union, S.A. de C.V.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$6,061.50	\$0.00 \$0.00 \$0.00 \$762.50	Claim amount reduced due to invoices paid
Enterprise Services Columbia S.A.S.	Claim No. 802 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$223,155.00	\$0.00 \$0.00 \$0.00 \$195,350.60	Claim amount reduced due to claim asserting tax amounts improperly
ERNST & YOUNG SAS	Schedule ID No. 3254400 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$82,504.94	\$0.00 \$0.00 \$0.00 \$54,753.02	Claim amount reduced due to invoices paid
Flite Line LLC	Claim No. 285 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$22,850.31	\$0.00 \$0.00 \$0.00 \$4,406.19	Claim amount reduced due to invoices not found, services/goods unconfirmed, and invoices paid
Flite Line LLC	Claim No. 289 Avianca-Ecuador S.A	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$26,804.26	\$0.00 \$0.00 \$0.00 \$3,352.70	Claim amount reduced due to invoices not found, services/goods unconfirmed, and invoices paid

²Indicates 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.

REDUCED CLAIMS ¹					
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Modified Claim Amount	Reason for Modification
Flite Line LLC	Claim No. 282 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$17,750.94	\$0.00 \$0.00 \$0.00 \$7,177.54	Claim amount reduced due to invoices not found, services/goods unconfirmed, and invoices paid
GETCOM INTERNATIONAL SA DE CV	Schedule ID No. 3254189 Avianca Costa Rica S.A	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$198,739.43	\$0.00 \$0.00 \$0.00 \$33,011.06	Claim amount reduced due to invoices paid
GLOBAL INVESTMENT REAL SA	Claim No. 442 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$45,337.60	\$0.00 \$0.00 \$0.00 \$36,159.20	Claim amount reduced due to invoices paid
GLOBAL INVESTMENT REAL SA	Claim No. 470 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$17,186.40	\$0.00 \$0.00 \$0.00 \$12,504.80	Claim amount reduced due to invoices paid
Goodrich Control Systems	Claim No. 2054 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$65,377.26	\$0.00 \$0.00 \$0.00 \$56,938.96	Claim amount reduced due to invoice cancelled for service not provided
HP FINANCIAL SERVICES COLOMBIA LLC SUCURSAL COLOMBIANA	Schedule ID No. 3254659 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$93,220.08	\$0.00 \$0.00 \$0.00 \$28,879.47	Claim amount reduced due to invoices paid
IAD Fuels LLC	Claim No. 812 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$49,621.00	\$0.00 \$0.00 \$0.00 \$17,875.01	Claim amount reduced due to invoices paid

REDUCED CLAIMS ¹					
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Modified Claim Amount	Reason for Modification
IMAGE QUALITY OUTSOURCING SAS	Schedule ID No. 3254514 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$135,465.11	\$0.00 \$0.00 \$0.00 \$39,771.32	Claim amount reduced due to invoices paid
KMA Zuckert, LLC	Claim No. 2144 Avianca-Ecuador S.A	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$24,040.00	\$0.00 \$0.00 \$0.00 \$18,040.00	Claim amount reduced due to invoices paid
LUFTHANSA SYSTEMS GnbH & Co. KG	Schedule ID No. 3255252 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$174,731.00	\$0.00 \$0.00 \$0.00 \$67,500.00	Claim amount reduced due to invoices paid
Lufthansa Systems Americas, Inc.	Claim No. 1085 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$196,977.51	\$0.00 \$0.00 \$0.00 \$45,600.00	Claim amount reduced due to invoices paid
Lufthansa Technik AG	Claim No. 2019 Tampa Cargo S.A.S.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$531,991.13	\$0.00 \$0.00 \$0.00 \$509,881.08	Claim amount reduced due to invoices paid
M.V.P. International Freight Systems Inc	Claim No. 65 Tampa Cargo S.A.S.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$21,897.05	\$0.00 \$0.00 \$0.00 \$8,803.81	Claim amount reduced due to invoices paid
Marriott Hotel Services, Inc., as Manager of	Claim No. 519 Avianca Holdings S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$145,644.57	\$0.00 \$0.00 \$0.00 \$64,111.68	Claim amount reduced due to improper inclusion of amounts for services not provide

REDUCED CLAIMS ¹					
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Modified Claim Amount	Reason for Modification
Metropolitan Washington Airports Authority	Claim No. 453 Taca International Airlines S.A.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$83,755.28	\$13,183.90	
MTU Maintenance Dallas Inc. ³	Claim No. 361 Taca International Airlines S.A.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$83,138.65	\$61,201.15	
NAVBLUE SAS ³	Claim No. 1136 Aerovias del Continente Americano S.A. Avianca	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$2,536,210.04	\$2,136,210.04	
Omnigas Systems, Inc.	Claim No. 37 Avianca Holdings S.A.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$44,377.18	\$18,311.41	
ORGANIZACION TERPEL S A	Schedule ID No. 3254018 Aerovias del Continente Americano S.A. Avianca	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$4,015,650.77	\$115.57	
PATRIMONIOS AUTONOMOS FIDUCIARIA BANCOLOMBIA SA SOCIEDAD FIDUCIARIA	Schedule ID No. 3253874 Tampa Cargo S.A.S.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$373,170.81	\$22,841.00	
PETROMUNDO INTERNACIONAL SOCIEDAD DE RESPONSABILIDAD LIMITADA	Schedule ID No. 3254059 Avianca-Ecuador S.A	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$11,511.54	\$3,819.82	

³Indicates claim contains unliquidated and/or undetermined amounts.

REDUCED CLAIMS ¹					
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Modified Claim Amount	Reason for Modification
PROS, Inc.	Claim No. 50 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$265,918.00	\$0.00 \$0.00 \$0.00 \$237,017.00	Claim amount reduced due to invoices paid
PROS, Inc.	Claim No. 51 Avianca-Ecuador S.A	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$26,307.00	\$0.00 \$0.00 \$0.00 \$19,730.25	Claim amount reduced due to inclusion of paid taxes
Rockwell Collins, Inc.	Claim No. 2219 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$224,675.90	\$0.00 \$0.00 \$0.00 \$71,079.32	Claim amount reduced due to invoices paid
Sky Source, Inc.	Claim No. 318 Avianca Holdings S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$40,612.65	\$0.00 \$0.00 \$0.00 \$22,188.52	Claim amount reduced due to invoices paid
SODEXO SERVICIOS DE BENEFICIOS E INCENTIVOS COLOMBIA SA	Schedule ID No. 3256233 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$18,821.12	\$0.00 \$0.00 \$0.00 \$4,555.81	Claim amount reduced due to invoices paid
SPANTECH INTERNATIONAL SA	Schedule ID No. 3256114 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$394,476.53	\$0.00 \$0.00 \$0.00 \$247,637.29	Claim amount reduced due to invoices paid
Spiriant GmbH	Claim No. 2082 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$118,600.00	\$0.00 \$0.00 \$0.00 \$85,300.00	Claim amount reduced due to invoices paid

REDUCED CLAIMS ¹					
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Modified Claim Amount	Reason for Modification
Stogel Catering	Claim No. 623 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$9,596.00	\$0.00 \$0.00 \$0.00 \$3,388.50	Claim amount reduced due to invoices paid
TEXAS ALMET LP	Schedule ID No. 3255956 Avianca, Inc.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$27,663.65	\$0.00 \$0.00 \$0.00 \$4,660.86	Claim amount reduced due to invoices paid
TOTAL AIRPORT SERVICES, LLC	Claim No. 383 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$522,452.22	\$0.00 \$0.00 \$0.00 \$7,000.00	Claim amount reduced due to invoices paid
UNIDAD ADMINISTRATIVA ESPECIAL DE AERONAUTICA CIVIL	Schedule ID No. 3253858 Tampa Cargo S.A.S.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$2,046,198.39	\$0.00 \$0.00 \$0.00 \$341,495.79	Claim amount reduced due to invoices paid
UNIDAD ADMINISTRATIVA ESPECIAL DE AERONAUTICA CIVIL	Schedule ID No. 3253855 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$5,949,973.22	\$0.00 \$0.00 \$0.00 \$4,398,852.12	Claim amount reduced due to invoices paid
Unisys de Colombia S.A.	Claim No. 307 Regional Express Americas S.A.S.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$39,381.78	\$0.00 \$0.00 \$0.00 \$17,193.70	Claim amount reduced due to invoices paid
Unisys de Centro America L.L.C.	Claim No. 310 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$183,138.42	\$0.00 \$0.00 \$0.00 \$146,510.74	Claim amount reduced due to invoices paid

REDUCED CLAIMS ¹					
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Modified Claim Amount	Reason for Modification
Universal Protection Service LLC DBA Allied Universal, LLC	Claim No. 2135 Aerovias del Continente Americano S.A. Avianca	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to company being unable to confirm provision of services or reconcile asserted amounts with their books and records
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$373,344.91	\$321,434.79	
VINA UNDURRAGA S A	Schedule ID No. 3256436 Aerovias del Continente Americano S.A. Avianca	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$113,246.00	\$37,860.00	
Wackenhut de Guatemala, Sociedad Anonima ²	Claim No. 2465 Taca International Airlines S.A.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$78,174.65	\$61,159.56	
WM WIRELESS & MOBILE SAS ²	Claim No. 3758 Aerovias del Continente Americano S.A. Avianca	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$32,521.05	\$975.80	
Zulu Global Avlink, LLC	Claim No. 481 Avianca, Inc.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$35,554.00	\$5,800.00	

²Indicates 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.

Schedule 5 to Order

Late Filed Claims

LATE FILED CLAIMS ¹			
Claimant's Name	Proof(s) of Claim to be Disallowed	Asserted Amount of Claim	Debtor Claims is Asserted Against
Walkers Bermuda Limited	4096	\$9,062.70	Avianca Holdings S.A.

¹ See Sixteenth Omnibus Claims Objection at ¶24.

Schedule 6 to Order

No Liability Claims

NO LIABILITY CLAIMS ¹				
Claimant's Name	Proof(s) of Claim to be Disallowed	Asserted Amount of Claim	Debtor Claim Is Asserted Against	Reason for Modification
ADOBE SYSTEMS SOFTWARE IRELAND LTD	1466	\$28,400.00	Aerovías del Continente Americano S.A. Avianca	Avianca confirmed that this amount is related to the withholding taxes that are not owed to the claimant
Aeronautical Telecommunications, Ltd	365	\$2,878.56	Taca S.A.	Claim is related to services provided to Avianca Peru, a non-debtor entity
Banco Davivienda S.A.	1750	\$100,000.00	Aerovías del Continente Americano S.A. Avianca	Claimant has confirmed the cancellation of the letter of credit that serves as the basis for this claim
CAYETANO GUERRERO	1741	\$100,323.44	Aerovías del Continente Americano S.A. Avianca	The company confirmed they have no record of this claimant and they were never an Avianca employee
CHIEMESE S.A.	684 ²	\$57,825.15	Avianca Holdings S.A.	Claim is related to services provided to Avianca Peru, a non-debtor entity
Diego Arias	4083 ²	\$4,684.59	Aviateca, S.A.	Claim is related to services provided to Avianca Peru, a non-debtor entity
Direito do Consumidor	3856 ²	\$21,955.67	Taca S.A.	Claim is related to services provided to Taca Peru, a non-debtor entity
ESTEBAN CABRERA	1400 ²	\$28,600.00	Aerovías del Continente Americano S.A. Avianca	The company confirmed they have no record of this claimant and they were never an Avianca employee

¹ See Sixteenth Omnibus Claims Objection at ¶¶25-26.

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

NO LIABILITY CLAIMS ¹				
Claimant's Name	Proof(s) of Claim to be Disallowed	Asserted Amount of Claim	Debtor Claim Is Asserted Against	Reason for Modification
Export-Import Bank of the United States	2561 ³	\$3,182.50	Aero Transporte de Carga Union, S.A. de C.V.	Avianca does not recognize this supplier and has no record of receiving any goods or services from them
FISIOTERAPIA DE OCCIDENTE SOCIEDAD ANONIMA	3739	\$1,000.00	Avianca Costa Rica S.A.	Customer sought a refund for a cancelled flight after the valid request period
Francisco Sanabria Zambrano	3876	\$15,000.00	Avianca Holdings S.A.	Avianca confirmed there are no existing liabilities with this claimant
GECO PUBLICIDAD EIRL	3757 ²	\$3,070.84	Avianca, Inc.	Claim is related to services provided to Avianca Peru, a non-debtor entity
Inversiones Hocentaz, S.A.S.	364	\$47,490.56	Avianca Holdings S.A.	Claim is related to services provided to Avianca Peru, a non-debtor entity
Joana Tavares Nabuco	1721	\$2,639.86	Aerovías del Continente Americano S.A. Avianca	Claim is related to services/good provided to Oceanair Linhas Aereas, a non-debtor entity
Liberty Fianzas S.A. de C.V.	1738	\$132,149.12	Aero Transporte de Carga Union, S.A. de C.V.	Insurance policy associated with claim has been replaced and the liability asserted in the claim no longer exists
LUFTHANSA INDUSTRY SOLUTIONS GMBH & CO KG	819	\$4,822.60	Avianca Holdings S.A.	Claim is related to services/good provided to Oceanair Linhas Aereas, a non-debtor entity
Moises Skitnevsky	3802	\$3,980.00	Avianca Holdings S.A.	Claim is related to services/good provided to Oceanair Linhas Aereas, a non-debtor entity

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

³ Indicates claim contains unliquidated and/or undetermined amounts.

NO LIABILITY CLAIMS ¹				
Claimant's Name	Proof(s) of Claim to be Disallowed	Asserted Amount of Claim	Debtor Claim Is Asserted Against	Reason for Modification
Servicios de Logistica Express S.A.C.	1733	\$142,860.91	Avianca Holdings S.A.	Claim is related to services provided to Avianca Peru, a non-debtor entity
SOCIEDAD DE DESARROLLO DE HOTELES PERUANOS S.A.	637	\$18,509.51	Avianca Holdings S.A.	Claim is related to services provided to Avianca Peru, a non-debtor entity
SOCIETE INTERNATIONALE DE TELECOMMUNICATIONS AERONAUTIQUES S.C.R.L	825	\$2,667.39	Aviateca, S.A.	Avianca confirmed that there are no existing liabilities between the claimant and Aviateca, S.A.
TREXCO	733	\$1,363.15	Avianca Holdings S.A.	Customer sought a refund for a cancelled flight after the valid request period
Worldwide Flight Services, Inc.	1473	\$13,777.07	Taca International Airlines S.A.	Outstanding invoices were invalidated due to COVID in accordance with agreement with claimant
Zachary A. Schreiber	17	\$4,797.90	Avianca Holdings S.A.	Claim is related to services provided to Air Canada, a non-debtor entity

Schedule 7 to Order

Insufficient Documentation Claims

INSUFFICIENT DOCUMENTATION CLAIMS¹

Claimant's Name	Proof(s) of Claim to be Disallowed	Asserted Amount of Claim	Debtor Claim Is Asserted Against	Reason for Modification
Benjamin Rosario Feliciano	3808	\$19,000.00	Avianca Holdings S.A.	Company was unable to confirm provision of services, nor were they able to reconcile the asserted amounts with their books and records with the information provided.
FIS Kiodex LLC	2076	\$9,562.50	Aerovías del Continente Americano S.A. Avianca	Claim includes no invoice support and company could find no record of claim amount or corresponding services/goods received
George Prattas	1325	\$4,522.79	Avianca Holdings S.A.	Claimant lists no basis for claim and includes no support
MARCO ANTONIO MENDOZA GOMEZ	4082 ²	\$7,800.00	Avianca Holdings S.A.	Company has no record of this claimant or his asserted claim. There is no record of him being an Avianca employee.
MHS Value LLC d/b/a InspIR Group	210	\$54,862.85	Avianca Holdings S.A.	Company was unable to confirm provision of services, nor were they able to reconcile the asserted amounts with their books and records with the information provided.

¹ See Sixteenth Omnibus Claims Objection at ¶¶27-28.

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

Schedule 8 to Order

Superseded Claims

SUPERSEDED CLAIMS ¹				
Claimant's Name	Proof(s) of Claim to be Disallowed	Asserted Amount of Claim	Surviving Proof of Claim	Name of Debtor Against Which Surviving Proof of Claim is Asserted
DEUTSCHE BANK AG, NEW YORK BRANCH	1484	Not Less than \$1,600,000.00 ²	4084	Avianca-Ecuador S.A.
DEUTSCHE BANK AG, NEW YORK BRANCH	1491	Not Less Than \$1,283,452.09 ²	4095	Taca International Airlines S.A.
DEUTSCHE BANK AG, NEW YORK BRANCH	1505	Not Less Than \$5,932,442.47 ²	4093	Avianca Holdings S.A.
DEUTSCHE BANK AG, NEW YORK BRANCH	1507	\$4,495,811.47 ²	4094	Aerovías del Continente Americano S.A. Avianca
Dinsmore and Shohl LLP	1218	\$170,552.44	1237	Avianca-Ecuador S.A.
Inmarsat Global Limited	1795	Not Less Than \$17,007,188.00 ²	4105	Aerovías del Continente Americano S.A. Avianca
Inmarsat Global Limited	2359	Not Less Than \$17,007,188.00 ²	4105	Aerovías del Continente Americano S.A. Avianca
Oracle America, Inc., Together with Oracle Colombia Limitada.	1435	\$386,052.20	4099	Aerovías del Continente Americano S.A. Avianca
Safran Aerosystems Americas, LLC	187	\$17,025.70	662	Taca International Airlines S.A.

¹ See Sixteenth Omnibus Claims Objection at ¶¶29-30.

² Indicates claim contains unliquidated and/or undetermined amounts.

Schedule 9 to Order

Cross-Debtor Duplicate Claims

CROSS-DEBTOR DUPLICATE CLAIMS¹				
Claimant's Name	Proof(s) of claim to be disallowed	Asserted Amount of Claim	Surviving Proof(s) of Claim	Name of Debtor Against Which Surviving Proof of Claim is Asserted
1st Choice Aerospace Inc.	820	\$15,409.00	821, 822, 823	Taca International Airlines S.A., Avianca-Ecuador S.A, Avianca, Inc.
ALLIANCE GROUND INTERNATIONAL, LLC	1165	\$829,829.63	499	Tampa Cargo S.A.S.
Banco Lafise Panama S.A.	514	\$5,000,000.00	513	Aerovías del Continente Americano S.A. Avianca
DEUTSCHE BANK AG, NEW YORK BRANCH	4084	\$1,600,000.00 ²	4093	Avianca Holdings S.A.
DEUTSCHE BANK AG, NEW YORK BRANCH	4094	Not Less Than \$4,969,997.39 ²	4093	Avianca Holdings S.A.
DEUTSCHE BANK AG, NEW YORK BRANCH	4095	Not Less Than \$1,793,452.09 ²	4093	Avianca Holdings S.A.
DULLES BAGGAGE SERVICES, INC	3730	\$12,559.27	3727	Aerovías del Continente Americano S.A. Avianca
Iberia Lineas Aereas De Espana S.A.	2013	\$48,185.84	2012	Aerovías del Continente Americano S.A. Avianca
Prism Group, Inc.	4076	\$714,760.87	4077	Aerovías del Continente Americano S.A. Avianca
Prism Group, Inc.	4078	\$714,760.87	4077	Aerovías del Continente Americano S.A. Avianca
Prism Group, Inc.	4079	\$714,760.87	4077	Aerovías del Continente Americano S.A. Avianca
THALES AVIONICS INC	759	\$4,280.00	355	Avianca Holdings S.A.

¹ See Sixteenth Omnibus Claims Objection at ¶¶31-32.

² Indicates claim contains unliquidated and/or undetermined amounts.

Schedule 10 to Order

Duplicate Claims

DUPLICATE CLAIMS ¹				
Claimant's Name	Proof(s) of claim to be disallowed	Asserted Amount of Claim	Surviving Proof of Claim	Name of Debtor Against Which Surviving Proof of Claim is Asserted
Inmarsat Global Limited	4101	Not Less Than \$49,362,847.00 ²	4105	Aerovías del Continente Americano S.A. Avianca
Inmarsat Global Limited	4102	Not Less Than \$9,500,000.00 ²	4104	Aerovías del Continente Americano S.A. Avianca

¹ See Sixteenth Omnibus Claims Objection at ¶¶33-34.

² Indicates claim contains unliquidated and/or undetermined amounts.

Schedule 11 to Order

Multiple Modification Claims

MULTIPLE MODIFICATION CLAIMS ¹								
Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Reclassified Amount	Paid Amount	Books and Records Amount	Modified Claim Amount	Reason for Modification
COMPANIA GASTRONOMICA LA MERCED SA	Claim No. 778 Tampa Cargo S.A.S.	Administrative Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Reduction due to invoices paid and invoices that could not be found and goods/services unconfirmed
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$52,027.88	\$0.00	(\$51,570.92)	(\$456.96)	\$0.00	
GSA Express Travel Service Co Ltd ²	Claim No. 691 Avianca Holdings S.A.	Administrative Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Reduction due to invoices related to Avianca Peru, a non-debtor entity. Reclassification due to services related to commissions charged on third-party ticket sales, which do not classify as priority.
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$16,924.26	(\$11,808.71)	\$0.00	(\$5,115.55)	\$0.00	
		General Unsecured	\$0.00	\$11,808.71	\$0.00	\$0.00	\$11,808.71	
Hoteles Estelar S.A. ²	Claim No. 826 Aerovias del Continente Americano S.A. Avianca	Administrative Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Reduction due to invoices paid and invoices that could not be found and goods/services unconfirmed
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$11,303.98	\$0.00	(\$8,266.01)	(\$3,037.97)	\$0.00	
SAP Colombia S.A.S.	Claim No. 2235 Aerovias del Continente Americano S.A. Avianca	Administrative Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Reduction due to invoices paid and invoices for withholding tax amounts not owed to claimant
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$12,550,067.45	\$0.00	(\$664,197.39)	(\$2,454,626.81)	\$9,431,243.25	
SAP Colombia S.A.S.	Claim No. 2238 Tampa Cargo S.A.S.	Administrative Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Reduction due to invoices paid and invoices for withholding tax amounts not owed to claimant
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$1,199,607.24	\$0.00	(\$210,101.79)	(\$93,305.73)	\$896,199.72	
Virgin Atlantic Airways	Claim No. 732 Tampa Cargo S.A.S.	Administrative Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Reduction due to invoices paid and invoices that could not be found and goods/services unconfirmed
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$12,728.25	\$0.00	(\$7,761.30)	(\$4,966.95)	\$0.00	

¹ See Sixteenth Omnibus Claims Objection at ¶¶35-36.

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

Exhibit B to Sixteenth Omnibus Claims Objection

Declaration of Walt Brown

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

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

**DECLARATION OF WALT BROWN IN SUPPORT OF REORGANIZED DEBTORS'
SIXTEENTH OMNIBUS OBJECTION TO PROOFS OF CLAIM**

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

Background

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

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

¹ The Debtors and Reorganized Debtors in these chapter 11 cases, and each Debtors’ and Reorganized 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, Aéreo y Rampa S.A. (N/A); Servicios Aeroportuarios Integrados SAI S.A.S. (92-4006439); Taca de Honduras, S.A. de C.V. (N/A); Taca de México, S.A. (N/A); Taca International Airlines S.A. (N/A); Taca S.A. (N/A); Tampa Cargo S.A.S. (N/A); Technical and Training Services, S.A. de C.V. (N/A). The Debtors’ and Reorganized Debtors’ principal offices are located at Avenida Calle 26 # 59 – 15 Bogotá, Colombia.

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

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

4. If I were called upon to testify, I could and would competently testify to each of the facts set forth herein on that basis, including that I, or employees of FTI under my supervision and direction, personally reviewed the claims listed in Schedules 1 through 10 to the proposed *Order Granting Reorganized Debtors' Sixteenth Omnibus Objection to Proofs of Claim* (the "Proposed Order") as part of the claims reconciliation process in these chapter 11 cases.

Satisfied Claims

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

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

Unliquidated and Contingent Claims

7. To the best of my knowledge, information, and belief, based on a review of the Claims Register and each of the Unliquidated and Contingent Claims, the Reorganized Debtors have determined that the Unliquidated and Contingent Claims listed on **Schedule 2** to Proposed Order failed to provide the required information regarding the amount of their claim, and as a result the Reorganized Debtors are unable to determine the validity of the Unliquidated and Contingent Claims. Further, the Reorganized Debtors have reviewed their Books and Records and do not believe there are any amounts due and owing with respect to the Unliquidated and Contingent Claims. If the Unliquidated and Contingent Claims identified on **Schedule 2** to the Proposed Order are not disallowed or reduced, the claimants identified therein may improperly obtain an unwarranted recovery at the expense of the Reorganized Debtors and other creditors.

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

Reclassified Claims

9. To the best of my knowledge, information, and belief, based on a review of the Claims Register and each of the Reclassified Claims, the Reorganized Debtors have determined that the Reclassified Claims listed on **Schedule 3** to Proposed Order failed to demonstrate that they are secured by a valid security interest in the Debtors' estates, or invalidly asserted administrative status under section 503(b)(9) and, as such, should be reclassified as a general unsecured claim. If the Reclassified Claims identified on **Schedule 3** to the Proposed Order are not reclassified, the claimants identified therein may improperly obtain an unwarranted recovery at the expense of the Reorganized Debtors and other creditors.

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

Reduced Claims

11. To the best of my knowledge, information, and belief, based on a review of the Claims Register and each of the Reduced Claims, the Reorganized Debtors have determined that the Reduced Claims listed on **Schedule 4** to Proposed Order (1) seeks to recover amounts in excess of what is reflected on the Reorganized Debtors' Books and Records, (2) contains withholding tax amounts, while the Reorganized Debtors have paid the withholding taxes they owe to the appropriate tax entities, (3) is not fully supported by sufficient documentation, and/or (4) has been paid or otherwise satisfied in part. The specific reason for the Reorganized Debtors' determination that each claim should be reduced and in what amount is identified in **Schedule 4** to the proposed Order. If the Reduced Claims identified on **Schedule 4** to the Proposed Order are not reduced, the claimants identified therein may improperly obtain an unwarranted recovery at the expense of the Reorganized Debtors and other creditors.

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

Late-Filed Claims

13. To the best of my knowledge, information, and belief, based on a review of the Claims Register and each of the Unliquidated and Contingent Claims, the Reorganized Debtors have determined that some proofs of claim were filed after the applicable Bar Date in these cases and had not received relief from the Court pursuant to Bankruptcy Rule 9006 to file late proofs of claim. If the Late Filed Claims are not disallowed, the entity that attempted to file the proof of

claim could receive an unwarranted recovery to the detriment of the Reorganized Debtors and other creditors.

14. I believe it is proper for the Court to enter the Proposed Order disallowing and expunging the Late Filed Claims as set forth in **Schedule 5** thereto and in the Objection.

No Liability Claims

15. To the best of my knowledge, information, and belief, based on a review of the Claims Register and each of the No Liability Claims, the Reorganized Debtors have determined that the No Liability Claims listed on **Schedule 6** to Proposed Order represents a claim for which the Reorganized Debtors believe they are not liable, for the reasons given on **Schedule 6**. If the No Liability Claims identified on **Schedule 6** to the Proposed Order are not disallowed or reduced, the claimants identified therein may improperly obtain an unwarranted recovery at the expense of the Reorganized Debtors and other creditors.

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

Insufficient Documentation Claims

17. To the best of my knowledge, information, and belief, based on a review of the Claims Register and each of the Insufficient Documentation Claims, the Reorganized Debtors have determined that the Insufficient Documentation Claims listed on **Schedule 7** to Proposed Order lack supporting documentation and have no basis in the Reorganized Debtors' schedules of assets and liabilities or their Books and Records. If the Insufficient Documentation Claims identified on **Schedule 7** to the Proposed Order are not disallowed or reduced, the claimants identified therein may improperly obtain an unwarranted recovery at the expense of the Reorganized Debtors and other creditors.

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

Superseded Claims

19. To the best of my knowledge, information, and belief, based on a review of the Claims Register and each of the Superseded Claims, the Reorganized Debtors have determined that the Superseded Claims listed on **Schedule 8** to Proposed Order have been amended by or on behalf of claimants who subsequently filed Proofs of Claim relating to the same purported liabilities. If the Superseded Claims identified on **Schedule 8** 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 Reorganized Debtors and other creditors.

20. Furthermore, for each of the Superseded Claims, the Reorganized Debtors have identified a surviving claim that asserts the same liability and is identified on **Schedule 8** 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 Superseded Claims as set forth therein and in the Objection.

Cross-Debtor Duplicate Claims

21. 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 9** 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 9** 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.

22. 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 9** 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 Objection.

Duplicate Claims

23. To the best of my knowledge, information, and belief, based on the Reorganized Debtors’ review of the Claims Register and each Duplicate Claim, we have determined that each of the claims listed on **Schedule 10** is a Duplicate Claim and is duplicate of another claim filed against the same Debtor entity by or on behalf of the same claimants related to the same purported liability. If the Duplicate Claims identified on **Schedule 10** 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 Reorganized Debtors and other creditors.

24. Furthermore, for each of the Duplicate Claims, the Reorganized Debtors have identified a surviving claim that asserts the same liability and is identified on **Schedule 10** 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 Duplicate Claims as set forth in therein and in the Objection.

Multiple Modification Claims

25. To the best of my knowledge, information, and belief, based on a review of the Claims Register and each of the Multiple Modification Claims, the Reorganized Debtors have

determined that the Multiple Modification Claims listed on **Schedule 10** to Proposed Order is subject to more than one basis for reduction and reclassification. The particular basis for each claim's reduction and reclassification is set forth in **Schedule 10** to the Proposed Order, along with the amount of the claim which corresponds to each basis for modification. If the Multiple Modification Claims identified on **Schedule 10** to the Proposed Order are not reclassified or reduced, the claimants identified therein may improperly obtain an unwarranted recovery at the expense of the Reorganized Debtors and other creditors.

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

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

Date: March 9, 2022

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

Exhibit C to Sixteenth Omnibus Claims Objection

Notice of Objection

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Evan R. Fleck
Benjamin Schak
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New York, New York 10001
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*Counsel for Debtors and Reorganized
Debtors*

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

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

**NOTICE OF HEARING ON THE REORGANIZED DEBTORS' SIXTEENTH
OMNIBUS OBJECTION TO PROOFS OF CLAIM**

PLEASE TAKE NOTICE that, on March 9, 2022, the above-captioned debtors and debtors in possession (collectively, the "Debtors"), filed their Sixteenth Omnibus Objection to Proofs of Claim (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

¹ The Debtors and Reorganized Debtors in these chapter 11 cases, and each Debtors' and Reorganized 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, Aéreo y Rampa S.A. (N/A); Servicios Aeroportuarios Integrados SAI S.A.S. (92-4006439); Taca de Honduras, S.A. de C.V. (N/A); Taca de México, S.A. (N/A); Taca International Airlines S.A. (N/A); Taca S.A. (N/A); Tampa Cargo S.A.S. (N/A); Technical and Training Services, S.A. de C.V. (N/A). The Debtors' and Reorganized Debtors' principal offices are located at Avenida Calle 26 # 59 – 15 Bogotá, Colombia.

THIS OBJECTION ADDRESSES ONE OR MORE OF THE CLAIM(S) YOU HAVE FILED IN THE REORGANIZED DEBTORS' CASES. Schedules 1 through 10 annexed to the Objection (attached hereto) (the "Schedules") identify 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 Reorganized Debtors' notice and claims agent, KCC, at <http://www.kccllc.net/avianca> or by calling (866) 967-1780 (U.S./Canada) or +1 (310) 751-2680 (International). Note that a PACER password is needed to access documents on the Court's website. The complete Objection is entitled *Reorganized Debtors' Sixteenth Omnibus Objection to Proofs of Claim*.

The Objection requests that the Bankruptcy Court disallow and expunge one or more of your claims listed in the Schedules on the ground that the claim (i) has been paid or otherwise satisfied by the Debtors, in full or in part, after the Petition Date, (ii) is unliquidated, (iii) should be reclassified, (iv) should be reduced, (v) was not timely filed, (vi) does not show a claim for a liability owed by the Debtors, (vii) is supported by insufficient documentation, (viii) has been superseded, (ix) duplicates another claim, or (x) is subject to multiple modifications. Any claim that the Bankruptcy Court expunges or disallows will be treated as if such claim had not been filed. Any claim that the Bankruptcy Court reduces or reclassifies will be treated as if such claim had been filed in the reduced amount or reclassified class.

If you DO oppose the disallowance, expungement, reduction, or reclassification of your claim(s) listed in the Schedules then you MUST file a written response to the Objection (the "Response") ON OR BEFORE APRIL 8, 2022 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 the Schedules then no further action is required by you.

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

The Bankruptcy Court will consider a Response only if the Response is filed with the Court on or prior to the Response Deadline. All Responses must be served on (i) the Bankruptcy Court at Chambers of Honorable Judge Martin Glenn, One Bowling Green, New York, New York 10004-1408, (ii) counsel for the Reorganized Debtors at Milbank LLP, 55 Hudson Yards, New York, New York 10001 (Attn: Evan R. Fleck, Esq., Gregory A. Bray, Esq., and Benjamin Schak, Esq. (efleck@milbank.com, gbray@milbank.com, and bschak@milbank.com)), (iii) the Reorganized 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 APRIL 13, 2022 (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 Reorganized Debtors reserve the right to continue the Hearing on the Objection for your claim(s) at a later date.

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

Dated: March 9, 2022
New York, New York

/s/ Evan R. Fleck

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Evan R. Fleck
Benjamin Schak
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Counsel for Debtors and Reorganized Debtors