

Hearing Date & Time: June 15, 2022 at 10:00 a.m. (prevailing Eastern Time)
Objection Deadline: June 10, 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**

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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' EIGHTEENTH OMNIBUS
OBJECTION TO PROOFS OF CLAIM**

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



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

**CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR
NAMES AND CLAIMS ON SCHEDULES 1 THROUGH 5 ATTACHED TO
THE PROPOSED ORDER.**

Avianca Holdings S.A. and its reorganized debtor affiliates in these proceedings (collectively, the “Reorganized Debtors”) hereby file this *Eighteenth 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’ Eighteenth 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 5** 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 proposed to substantively consolidate all of the Debtors except Avifreight Holding Mexico, S.A.P.I. de C.V. ("Avifreight"), Aero Transporte de Carga Unión, S.A. de C.V. ("Aerounión"), and Servicios Aeroportuarios Integrados SAI S.A.S. ("SAI"). The substantively consolidated Debtors are referred to herein as the "Consolidated Debtors." The Plan became effective on December 1, 2021 (the "Effective Date") and the Debtors became the Reorganized Debtors as of the Effective Date. See *Notice of (I) Entry of Order Confirming Further Modified Joint Chapter 11 Plan of Avianca Holdings S.A. and Its Affiliated Debtors, (II) Occurrence of Effective Date, and (III) Final Deadlines for Filing Certain Claims* [Docket No. 2384]. Pursuant to Section VII.E of the Plan, the Reorganized Debtors may adjust or expunge from the claims register maintained by the Debtors' claims and solicitation agent (the "Claims Register") any claims that have been paid or satisfied without further action, order, or approval of the Court.

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

8. The Reorganized Debtors and their advisors are comprehensively reviewing and reconciling all claims, including the Disputed Claims and the claims asserted in the Proofs of Claim filed in the Chapter 11 Cases. To date, the Claims Register indicates that approximately 4,038 Proofs of Claim have been filed against the Reorganized Debtors. To determine the validity of the asserted claims, the Reorganized Debtors and their advisors are reviewing the claims asserted in the Proofs of Claim against the Reorganized Debtors’ books and records (the “Books and Records”). The Reorganized Debtors are objecting to 168 Proofs of Claim in this Objection.

Jurisdiction and Venue

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

Relief Requested

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

Basis for Relief Requested

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

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

13. A debtor in possession has the duty to object to the allowance of any improperly asserted claim. 11 U.S.C. § 1106(a)(1). Section 502(b)(1) of the Bankruptcy Code provides that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor.” 11 U.S.C. § 502(b)(1). Bankruptcy Rule 3007(d) and the Claims Objection Procedures Order permit the Debtors and Reorganized Debtors to file an objection to more than one claim on non-substantive bases, such as, 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)), “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)), or the claim was “filed against non-debtors” (Claims Objection Procedures Order at ¶ 2(a)(vii)).

14. **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. As to certain claims, which are noted on **Schedule 1**, the underlying credit facilities were rolled up into the Debtors’ post-petition debtor-in-possession financing, which was subsequently paid in full or otherwise satisfied in accordance with the Plan. *See Declaration of John E. Luth in Support of (I) Debtors' Motion for Entry of an Order (A) Authorizing the Debtors to Obtain Postpetition Financing, (B) Granting Superpriority Administrative Expense Claims, and (C) Granting Related Relief, and (II) Debtors' Motion For Entry Of An Order (A) Authorizing Debtors' Entry Into A Securities Purchase Agreement; And (B) Granting Related Relief* [Docket No. 966]; *Final Order (I) Authorizing the Debtors to (A) Obtain Postpetition Financing, and (B) Grant Liens and Superpriority Administrative Expense Claims, (II) Modifying the Automatic Stay, and (III) Granting Related Relief* [Docket No. 1031]. 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.

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

16. **Reduced Claims.** Based on their review of the Reduced Claims and any documentation provided therewith, the Reorganized Debtors have determined that each claim listed on **Schedule 2** 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 asserted tax amounts, while the Reorganized Debtors have paid the relevant 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 2** to the Proposed Order such that each Reduced Claim corresponds with the amount listed on **Schedule 2** under "Modified Claim Amount."

17. This Court has previously granted similar relief in these chapter 11 cases. See Order Granting the Reorganized Debtors' Twelfth Omnibus Objection to Proofs of Claim [Docket

No. 2509]; *Order Granting the Reorganized Debtors' Sixteenth Omnibus Objection to Proofs of Claim* [Docket No. 2561].

18. **No Liability Claims.** The Reorganized Debtors have also determined that each claim listed on **Schedule 3** to the Proposed Order (the “No Liability Claims”) represents a claim for which the Reorganized Debtors believe they are not liable. The Reorganized Debtors have determined that each No Liability Claim asserts amounts for which the Reorganized Debtors could find no support in their Books and Records. As, after review and consideration of the Proofs of Claim, they deny that they are liable for such amounts, the Reorganized Debtors respectfully request that the Court disallow each No Liability Claim listed on **Schedule 3** to the Proposed Order and expunge it from the Claims Register.

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

20. **Cross-Debtor Duplicate Claims.** As explained above, the Plan substantively consolidated all except three Debtors. 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 Reorganized Debtors have determined that claimant Thales Avionics, Inc. filed Proofs of Claim that assert the same liability against more than one of the Consolidated Debtors. To avoid the possibility of multiple recoveries by such claimant, the Reorganized Debtors respectfully request that the Court disallow the claim with duplicate amounts (the “Cross-Debtor Duplicate Claims”) and expunge it from the Claims Register. For the Cross-Debtor Duplicate Claim, **Schedule 4** 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).

21. 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]; Order Granting the Reorganized Debtors' Sixteenth Omnibus Objection to Proofs of Claim [Docket No. 2561].

22. **Multiple Modification Claims.** Based on the Reorganized Debtors' review of the Claims Register, they have determined that each claim listed on **Schedule 5** to the Proposed Order (the "Multiple Modification Claims") is subject to more than one basis for reduction and/or reclassification. The particular basis for each claim's reduction and reclassification is set forth in **Schedule 5**, along with the amount of the claim which corresponds to each basis for modification. Some claims listed in **Schedule 5** have been partially satisfied to the extent identified in the **Schedule 5**. Some claims listed in **Schedule 5** have amounts that either the Reorganized Debtors could not confirm on their Books and Records and did not contain sufficient documentation for the Reorganized Debtors to substantiate or that should be classified in the amount identified on **Schedule 5** as general unsecured.

23. 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).

24. 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.

25. 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,

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

120 (Bankr. S.D.N.Y. 2007) (reclassifying a purportedly secured claim as unsecured because it was based on a lapsed lien).

26. The Reorganized Debtors have determined that a portion of the claim of Fireeye, Inc., as identified on **Schedule 5**, should be reclassified as a general unsecured claim because it invalidly asserts administrative status under section 503(b)(9). Additionally, the Reorganized Debtors have determined that the other claimants identified on **Schedule 5** have failed to allege sufficient facts 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).

27. Thus, the Reorganized Debtors respectfully request that the Court enter the Proposed Order reducing and reclassifying each Multiple Modification Claim listed on **Schedule 5** to the Proposed Order as set out on such Schedule.

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

Separate Contested Matter

29. 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

30. 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’ Eighteenth Omnibus Objection to Proofs of Claim*, attached as **Exhibit C**, the Reorganized Debtors will schedule such Response to be heard at the omnibus hearing at which this Objection will be heard, which is scheduled for June 15, 2022 at 10:00 a.m. (prevailing Eastern Time).

31. 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

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

Reservation of Rights

33. 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

34. 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
May 11, 2022

/s/ Evan R. Fleck

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Exhibit A to Eighteenth Omnibus Claims Objection

Proposed Order

**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)
: :
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**ORDER GRANTING THE REORGANIZED DEBTORS' EIGHTEENTH OMNIBUS
OBJECTION TO PROOFS OF CLAIM**

Upon the *Reorganized Debtors' Eighteenth Omnibus Objection to Proofs of Claim* (the "Eighteenth 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 Eighteenth Omnibus

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

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

Claims Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Eighteenth 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 Eighteenth 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 Eighteenth Omnibus Claims Objection is granted as set forth herein.
2. Each Satisfied Claim identified in **Schedule 1** attached hereto as fully satisfied is disallowed in its entirety for all purposes in these bankruptcy cases and shall be automatically expunged from the claims register maintained in these cases.
3. Each Reduced Claim identified in **Schedule 2** attached hereto is reduced and allowed to the extent set forth in **Schedule 2**.
4. Each No Liability Claim identified in **Schedule 3** attached hereto and each Cross-Debtor Duplicate Claim identified in **Schedule 4** is disallowed in its entirety. Each Multiple Modifications Claim identified in **Schedule 5** attached hereto is reduced and reclassified to the extent and in the manner set forth in **Schedule 5**.
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 the relief granted herein.
6. Any response to the Eighteenth 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
Alfonso Manuel Mendoza Guzman	2043 ²	\$46,800.00	Aerovias del Continente Americano S.A. Avianca	All asserted claim amounts paid
ALVAREZ LIEVANO LASERNA SAS	3254503	\$19,239.73	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
AMICORP CURACAO BV	3254410	\$6,167.67	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
AMICORP CURACAO BV	3254411	\$4,892.01	Avianca-Ecuador S.A	All scheduled amounts paid
AUREN S.C.	313	\$1,620.00	Avianca Holdings S.A.	All asserted claim amounts paid
AUREN S.C.	314	\$1,263.00	Tampa Cargo S.A.S.	All asserted claim amounts paid
AUREN S.C.	315	\$1,510.00	Aerovias del Continente Americano S.A. Avianca	All asserted claim amounts paid

¹ See Eighteenth Omnibus Claims Objection at ¶¶14-15.

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
BADARO ALMEIDA E ADV ASSOCIADOS	3254547	\$35,724.63	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
BANCO AGRICOLA	3262310	\$5,000,000.00	Taca International Airlines S.A.	All scheduled amounts paid
BANCO CUSCATLAN	3262330	\$3,181,659.00	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
Banco de Credito del Peru	432	\$84,910.53	Avianca Holdings S.A.	All asserted claim amounts paid
Banco de Credito del Peru	433 ³	\$35,871,454.86	Avianca Holdings S.A.	All asserted claim amounts paid
BARMER GEK	1074832	\$6,590.95	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
BONILHA E ALMEIDA ADVOGADOS ASSOCIADOS	1241	\$1,696.00	Aerovias del Continente Americano S.A. Avianca	All asserted claim amounts paid
BUFETE OLIVERO, S.A.	3254767	\$8,033.78	Taca International Airlines S.A.	All scheduled amounts paid

³ Indicates claim contains 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
BUITRAGO ASOCIADOS LTDA	3254831	\$4,195.42	Tampa Cargo S.A.S.	All scheduled amounts paid
C&E ABOGADOS Y ASESORES SAS	3254501	\$8,441.06	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
CAJA DE COMPENSACION FAMILIAR CAFAM	1074930	\$13,120.64	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
CAMILO BURBANO ABOGADOS SAS	3254499	\$8,360.27	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
Carlos Andres Arango	1074628	\$4,737.54	Tampa Cargo S.A.S.	All scheduled amounts paid
CAROLINA CATERING CORP	693	\$5,048.65	Tampa Cargo S.A.S.	All asserted claim amounts paid
Casa Proveedora Phillips S.A.	39	\$179,980.42	Avianca Costa Rica S.A	All asserted claim amounts paid
Claudia Lorena Aguirre Mora	1074641	\$13,204.11	Aerovias 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
COLMEDICA MEDICINA PREPAGADA	1074956	\$269.59	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
COMMISSIONER OF TAXATION AND FINANCE	1074837	\$4,042.96	Avianca Costa Rica S.A	All scheduled amounts paid
COMMISSIONER OF TAXATION AND FINANCE	1074838	\$10,118.27	Taca International Airlines S.A.	All scheduled amounts paid
COMMONWEALTH OF VIRGINIA	1074975	\$4,340.67	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
COMMONWEALTH OF VIRGINIA	1074977	\$11,934.39	Taca International Airlines S.A.	All scheduled amounts paid
COOPERATIVA AUTOGESTIONARIA DE SERVICIOS AEROINDUSTRIALES RL - COOPESA RL	231	\$4,013.74	America Central Corp.	All asserted claim amounts paid
DALLAS /FORT WORTH INTERNATIONAL AIRPORT	1074879	\$15,354.62	Taca International Airlines S.A.	All scheduled amounts paid
DELOITTE ASESORES & CONSULTORES LTDA.	3254987	\$2,932.50	Islena de Inversiones, S.A. de C.V.	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
DEPARMENT OF TREASURY INTERNAL REVENUE SERVICE	1074881	\$89,763.00	America Central Corp.	All scheduled amounts paid
Department of Treasury - Bankruptcy Section	106	\$11,700.69	America Central Corp.	All asserted claim amounts paid
Diana Marcela Mejia Castro	1074656	\$15,389.64	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
Diplomat Embajada	173 ²	\$12,325.97	Aerovias del Continente Americano S.A. Avianca	All asserted claim amounts paid
DIRECCION DE IMPUESTOS Y ADUANAS NACIONALES DE COLOMBIA	1074558	\$345,637.63	Regional Express Americas S.A.S.	All scheduled amounts paid
DIRECCION DE IMPUESTOS Y ADUANAS NACIONALES DE COLOMBIA	1074848	\$22,755,115.48	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
DIRECCION DE IMPUESTOS Y ADUANAS NACIONALES DE COLOMBIA	1074849	\$5,295.85	Taca International Airlines S.A.	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
DIRECCION DE IMPUESTOS Y ADUANAS NACIONALES DE COLOMBIA	1074850	\$1,707,786.99	Tampa Cargo S.A.S.	All scheduled amounts paid
DIRECCION DEL TESORO NACIONAL	1074958	\$44,675.37	Avianca Costa Rica S.A	All scheduled amounts paid
DIRECCION DEL TESORO NACIONAL	1074959	\$140,195.66	Avianca-Ecuador S.A	All scheduled amounts paid
DIRECCION DEL TESORO NACIONAL	1074960	\$576,630.44	Taca International Airlines S.A.	All scheduled amounts paid
DLA PIPER CANADA LLP	3254778	\$11,367.10	Taca International Airlines S.A.	All scheduled amounts paid
DLA PIPER MARTINEZ BELTRAN ABOGADOS S A S	3816	\$23,593.96	Aerovias del Continente Americano S.A. Avianca	All asserted claim amounts paid
DLA PIPER MARTINEZ BELTRAN ABOGADOS S.A.S	3254627	\$25,552.62	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
DOUANE NA	1074972	\$2,675.36	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
EATON CORPORATION	386	\$1,915.00	Avianca-Ecuador S.A	All asserted claim amounts paid
Enrique Obando Catano	1074666	\$62,890.33	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
ESGUERRA ASESORES	3810 ²	\$6,659.84	Aerovias del Continente Americano S.A. Avianca	All asserted claim amounts paid
ESGUERRA ASESORES JURIDICOS SA	3254538	\$3,014.39	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
GARCIA CAMPOS & ASOCIADOS SRL	3254528	\$3,040.20	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
GARCIARBOLEDA ABOGADOS SAS	815 ²	\$4,722.42	Regional Express Americas S.A.S.	All asserted claim amounts paid
Garciarboleda Abogados Sas	816 ²	\$18,398.48	Aerovias del Continente Americano S.A. Avianca	All asserted claim amounts paid
Godoy Cordoba Abogados S.A.S	748 ²	\$171,146.35	Avianca Holdings S.A.	All asserted claim 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
GREATER ORLANDO AVIATION AUTHORITY	1074982	\$17,980.33	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
Grellaud y Luque Abogados S.C.R.L.	1180	\$405,706.00	Avianca Costa Rica S.A	All asserted claim amounts paid
Henry Luis Hernandez Macea	2070 ²	\$46,800.00	Aerovias del Continente Americano S.A. Avianca	All asserted claim amounts paid
HOTELES EL SALITRE SA	661 ²	\$2,913.48	Avianca-Ecuador S.A	All asserted claim amounts paid
INSTITUTO COSTARRICENSE DE TURISMO	1074864	\$76,436.60	Avianca Costa Rica S.A	All scheduled amounts paid
INSTITUTO COSTARRICENSE DE TURISMO	1074865	\$22,398.66	Taca International Airlines S.A.	All scheduled amounts paid
INSTITUTO DOMINICANO DE AVIACION CIVIL	1074936	\$10,015.00	Tampa Cargo S.A.S.	All scheduled amounts paid
Jose Duarte y Otros	2035 ²	\$46,800.00	Aerovias del Continente Americano S.A. Avianca	All asserted claim 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
Juan Pablo Arriaga Franco	1074728	\$2,764.47	Avianca Costa Rica S.A	All scheduled amounts paid
JUZGADO MERCANTIL DE TOLEDO	1074974	\$4,687.55	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
LIBERTY SEGUROS S A	1074941	\$15,719.55	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
LIBERTY SEGUROS S A	1074942	\$3,052.62	Tampa Cargo S.A.S.	All scheduled amounts paid
LOPEZ Y ASOCIADOS SAS	2173 ²	\$6,809.02	Aerovias del Continente Americano S.A. Avianca	All asserted claim amounts paid
LUIS FELIPE BONILLA ESCOBAR	3254890	\$6,547.20	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
Maria Josefina Pena Orduz	2059 ²	\$46,800.00	Aerovias del Continente Americano S.A. Avianca	All asserted claim amounts paid
MARTEL AERONAUTICAL CONSULTANTS INC	3254973	\$13,241.27	Tampa Cargo S.A.S.	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
Martin Sanchez	367	\$2,905.96	Avianca Holdings S.A.	All asserted claim amounts paid
MARTORELLI ADVOGADOS	1807	\$1,934.48	Aerovias del Continente Americano S.A. Avianca	All asserted claim amounts paid
MERCANTIL 1 DE MADRID	1074895	\$3,613.56	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
MERCANTIL 13 DE MADRID	1074981	\$3,572.37	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
MERCANTIL 2 DE BARCELONA	1074886	\$2,701.69	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
MERCANTIL 4 DE MADRID	1074892	\$3,069.81	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
MERCANTIL 6 DE MADRID	1074884	\$7,817.72	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
Miami Dade County Tax Collector	181	\$71,184.86	Avianca Holdings S.A.	All asserted claim 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
Miami-Dade County Through Its Aviation Department	520	\$78,989.21	Aero Transporte de Carga Union, S.A. de C.V.	All asserted claim amounts paid
Miami-Dade County Through Its Aviation Department	566	\$70,366.20	Taca International Airlines S.A.	All asserted claim amounts paid
MINISTERIO DE HACIENDA - DIRECCION GENERAL DE TRIBUTACION	1074559	\$47,517.41	Servicio Terrestre, Aereo y Rampa S.A.	All scheduled amounts paid
MINISTERIO DE HACIENDA Y CREDITO PUBLICO	1074964	\$2,642,475.66	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
MORALES Y COMPATIA ABOGADOS	3254668	\$11,855.42	Avianca Costa Rica S.A	All scheduled amounts paid
MORGAN Y MORGAN	3254723	\$17,738.25	Avianca Holdings S.A.	All scheduled amounts paid
MUNITA Y OLAVARRIA	740	\$932.90	Avianca Holdings S.A.	All asserted claim amounts paid
New York State Department of Taxation and Finance	3911	\$177,870.63	Aerovias del Continente Americano S.A. Avianca	All asserted claim 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
New York State Department of Taxation and Finance	3946	\$7,641.29	America Central Corp.	All asserted claim amounts paid
New York State Department of Taxation and Finance	4030	\$45,959.33	America Central Corp.	All asserted claim amounts paid
New York State Department of Taxation and Finance	4057	\$8,440.06	America Central Corp.	All asserted claim amounts paid
New York State Department of Taxation and Finance	4070	\$60,490.33	America Central Corp.	All asserted claim amounts paid
Nidia Milena Carrillo Villamil	1074780	\$27,098.66	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
NJ Division of Taxation	602	\$55,662.23	America Central Corp.	All asserted claim amounts paid
NYC Dept Finance	518	\$35,490.41	America Central Corp.	All asserted claim amounts paid
PARDO & ASOCIADOS ESTRATEGIAS TRIBUTARIAS SA	3255034	\$6,789.40	Aerovias 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
PATRIMONIO AUTONOMO FONDO NACIONAL	1074950	\$1,270,959.28	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
PATRIMONIO AUTONOMO FONDO NACIONAL DEL TURISMO FONTUR	1074951	\$50,718.94	Avianca Costa Rica S.A	All scheduled amounts paid
PATRIMONIO AUTONOMO FONDO NACIONAL DEL TURISMO FONTUR	1074952	\$155,680.84	Avianca-Ecuador S.A	All scheduled amounts paid
PATRIMONIO AUTONOMO FONDO NACIONAL DEL TURISMO FONTUR	1074953	\$10,955.13	Taca International Airlines S.A.	All scheduled amounts paid
PEREZ BUSTAMANTE Y PONCE ABOGADOS CIA LTDA	3255023	\$10,480.44	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
PEREZ BUSTAMANTE Y PONCE ABOGADOS CIA LTDA	3255025	\$26,215.41	Avianca-Ecuador S.A	All scheduled amounts paid
PEREZ BUSTAMANTE Y PONCE ABOGADOS CIA LTDA	3255027	\$3,403.32	Tampa Cargo S.A.S.	All scheduled amounts paid
Philippi Prietocarrizosa Ferrero DU Uria	1433	\$13,441.44	Aerovias del Continente Americano S.A. Avianca	All asserted claim 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
PINTO RUIZ & DEL VALLE SLP	3254870	\$5,180.69	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
RAISBECK & CASTRO SAS	3254799	\$3,448.19	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
Sandra Murcia Castaneda	1074812	\$9,044.53	Avianca, Inc.	All scheduled amounts paid
Sebastian Dominguez	1401	\$435.60	Tampa Cargo S.A.S.	All asserted claim amounts paid
SERVICIOS LEGEM ET CONTRACTUS SOCIEDAD ANONIMA	3255046	\$5,600.00	Taca International Airlines S.A.	All scheduled amounts paid
SIQUEIRA CASTRO ADVOGADOS	3254851	\$6,518.20	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
Sociedad Operadora Urban Royal Calle 26 S.A.S.	265	\$47,527.34	Aerovias del Continente Americano S.A. Avianca	All asserted claim amounts paid
SOLANGE NEVES ADVOGADOS ASSOCIADOS	3254972	\$16,485.05	Aerovias 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
SUMMIT AEROSPACE INC	43	\$2,705.56	Avianca-Ecuador S.A	All asserted claim amounts paid
Superintendencia de Administracion Tributaria - SAT-	316	\$28,108.29	Aerovias del Continente Americano S.A. Avianca	All asserted claim amounts paid
SVEN WASSMER	3254292	\$13,319.24	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
UMB Bank N.A., as administrative agent to Convertible Secured Stakeholder Facility \$150M	308401	\$150,000,000.00	AV Loyalty Bermuda Ltd.	Satisfied under the DIP
UMB Bank N.A., as administrative agent to Convertible Secured Stakeholder Facility \$150M	308409	\$150,000,000.00	Aviacorp Enterprises S.A.	Satisfied under the DIP
UMB Bank N.A., as administrative agent to Convertible Secured Stakeholder Facility \$150M	308572	\$150,000,000.00	Avianca Holdings S.A.	Satisfied under the DIP
UMB Bank N.A., as administrative agent to Convertible Secured Stakeholder Facility Amendment No. 1 USD \$100M	308403	\$100,000,000.00	AV Loyalty Bermuda Ltd.	Satisfied under the DIP

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
UMB Bank N.A., as administrative agent to Convertible Secured Stakeholder Facility Amendment No. 1 USD \$100M	308410	\$100,000,000.00	Aviacorp Enterprises S.A.	Satisfied under the DIP
UMB Bank N.A., as administrative agent to Convertible Secured Stakeholder Facility Amendment No. 1 USD \$100M	308573	\$100,000,000.00	Avianca Holdings S.A.	Satisfied under the DIP
UMB Bank N.A., as administrative agent to Convertible Secured Stakeholder Facility Amendment No. 2 USD \$1M	308407	\$1,000,000.00	AV Loyalty Bermuda Ltd.	Satisfied under the DIP
UMB Bank N.A., as administrative agent to Convertible Secured Stakeholder Facility Amendment No. 2 USD \$1M	308413	\$1,000,000.00	Aviacorp Enterprises S.A.	Satisfied under the DIP
UMB Bank N.A., as administrative agent to Convertible Secured Stakeholder Facility Amendment No. 2 USD \$1M	308574	\$1,000,000.00	Avianca Holdings S.A.	Satisfied under the DIP

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
UMB Bank N.A., as administrative agent to Convertible Secured Stakeholder Facility Amendment No. 2 USD \$24M	308406	\$24,000,000.00	AV Loyalty Bermuda Ltd.	Satisfied under the DIP
UMB Bank N.A., as administrative agent to Convertible Secured Stakeholder Facility Amendment No. 2 USD \$24M	308412	\$24,000,000.00	Aviacorp Enterprises S.A.	Satisfied under the DIP
UMB Bank N.A., as administrative agent to Convertible Secured Stakeholder Facility Amendment No. 2 USD \$24M	308575	\$24,000,000.00	Avianca Holdings S.A.	Satisfied under the DIP
UMB Bank N.A., as administrative agent to Convertible Secured Stakeholder Facility Amendment No. 2 USD \$50M	308405	\$50,000,000.00	AV Loyalty Bermuda Ltd.	Satisfied under the DIP
UMB Bank N.A., as administrative agent to Convertible Secured Stakeholder Facility Amendment No. 2 USD \$50M	308411	\$50,000,000.00	Aviacorp Enterprises S.A.	Satisfied under the DIP

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
UMB Bank N.A., as administrative agent to Convertible Secured Stakeholder Facility Amendment No. 2 USD \$50M	308576	\$50,000,000.00	Avianca Holdings S.A.	Satisfied under the DIP
UMB Bank, N.A.	308408	\$50,000,000.00	AV Loyalty Bermuda Ltd.	Satisfied under the DIP
UMB Bank, N.A.	308414	\$50,000,000.00	Aviacorp Enterprises S.A.	Satisfied under the DIP
UMB Bank, N.A.	308577	\$50,000,000.00	Avianca Holdings S.A.	Satisfied under the DIP
YPF S.A.	2247 ²	\$6,547.44	Aerovias del Continente Americano S.A. Avianca	All asserted claim 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.

Schedule 2 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
ARINC, Inc.	Claim No. 2025 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	\$9,559.00	\$1,450.00	
ARINC, Inc.	Claim No. 2027 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	\$20,986.87	\$8,015.22	
ATR Americas Inc.	Claim No. 1170 Aviateca, S.A.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to asserted amounts not found in company books and records.
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$194,907.65	\$190,131.65	
Barfield, Inc.	Claim No. 107 Avianca, Inc.	Administrative Priority	\$847.20	\$847.20	Claim amount reduced due to invoices paid
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$44,484.87	\$39,137.45	
Cherokee Debt Acquisition, LLC	Claim No. 1166 Aero Transporte de Carga Union, S.A. de C.V.	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to duplicate amounts asserted in claim 499 (\$639k) and amounts not found in company books and records (\$135k)
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$829,829.63	\$55,357.11	
COMPANIA INTERNACIONAL DE HOTELES SA	Claim No. 448 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	\$46,097.68	\$37,432.37	
EGON ZEHNDER SAS ²	Claim No. 1238 Aerovias del Continente Americano S.A. Avianca	Administrative Priority	\$0.00	\$0.00	Claim amount reduced due to asserted tax amounts that the company has paid to the relevant authorities.
		Secured	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	
		General Unsecured	\$91,609.24	\$90,130.62	
EUROCONTROL	Claim No. 170 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	\$1,341,654.86	\$2,005.61	

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

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.

Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Modified Claim Amount	Reason for Modification
GECAS Asset Management Services, Inc.	Claim No. 496 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$72,897.54	\$0.00 \$0.00 \$0.00 \$71,510.27	Claim amount reduced due to asserted amounts not found in company books and records.
Hamilton Sundstrand Corporation	Claim No. 2067 Avianca, Inc.	Administrative Priority Secured Priority General Unsecured	\$40,602.05 \$0.00 \$0.00 \$105,839.92	\$40,493.19 \$0.00 \$0.00 \$105,839.92	Claim amount reduced due to invoices paid
Hansair Logistics, Inc.	Claim No. 143 Avianca, Inc.	Administrative Priority Secured Priority General Unsecured	\$15,375.96 \$0.00 \$0.00 \$231,017.04	\$15,375.96 \$0.00 \$0.00 \$229,793.12	Claim amount reduced due to invoices paid
Hazens Investments LLC dba Sheraton Gateway Hotel	Claim No. 118 Avianca Holdings S.A.	Administrative Priority Secured Priority General Unsecured	\$3,755.00 \$0.00 \$0.00 \$619,292.36	\$0.00 \$0.00 \$0.00 \$619,292.36	Claim amount reduced due to invoices paid
Kelly Tractor Company	Claim No. 1797 Tampa Cargo S.A.S.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$134,126.92	\$0.00 \$0.00 \$0.00 \$49,111.43	Claim amount reduced due to asserted amounts not found in company books and records.
Miami-Dade County through its Aviation Department	Claim No. 522 Avianca, Inc.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$22,414.77 \$0.00 \$0.00	\$0.00 \$13,636.75 \$0.00 \$0.00	Claim amount reduced due to invoices paid
PATRIMONIOS AUTONOMOS FIDUCIARIA BANCOLOMBIA SA SOCIEDAD FIDUCIARIA	Schedule ID 3253875 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$13,347.08	\$0.00 \$0.00 \$0.00 \$300.55	Claim amount reduced due to invoices paid
PATRIMONIOS AUTONOMOS FIDUCIARIA BANCOLOMBIA SA SOCIEDAD FIDUCIARIA	Schedule ID 3253876 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$13,435.24	\$0.00 \$0.00 \$0.00 \$825.92	Claim amount reduced due to invoices paid
Pratt and Whitney Component Solutions, Inc.	Claim No. 2214 Avianca, Inc.	Administrative Priority Secured Priority General Unsecured	\$40,727.89 \$0.00 \$0.00 \$81,693.31	\$36,611.89 \$0.00 \$0.00 \$68,041.29	Claim amount reduced due to invoices paid

Claimant's Name	Claim & Debtor Claim Is Asserted Against	Claim Class Category	Asserted Claim Amount	Modified Claim Amount	Reason for Modification
RECARO Aircraft Seating Americas, LLC	Claim No. 2451 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$25,498.02	\$0.00 \$0.00 \$0.00 \$2,140.65	Claim amount reduced due to asserted amounts not found in company books and records.
Safran Passenger Innovations LLC	Claim No. 2231 Avianca, Inc.	Administrative Priority Secured Priority General Unsecured	\$750.00 \$0.00 \$0.00 \$34,059.00	\$0.00 \$0.00 \$0.00 \$16,700.00	Claim amount reduced due to invoices paid
SECRETARIA DE HACIENDA DISTRITAL DE BOGOTA	Schedule ID 1074963 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$806,388.51 \$0.00	\$0.00 \$0.00 \$528,450.35 \$0.00	Claim amount reduced due to invoices paid
SITA SWITZERLAND SARL. - PRIOR NAMED SITA ONAIR SWITZERLAND SARL	Claim No. 829 Regional Express Americas S.A.S.	Administrative Priority Secured Priority General Unsecured	\$687.10 \$0.00 \$0.00 \$37,780.00	\$0.00 \$0.00 \$0.00 \$37,780.00	Claim amount reduced due to invoices paid
SOCIETE INTERNATIONALE DE TELECOMUNICATIONS AERONAUTIQUES S.C.R.L	Claim No. 831 Regional Express Americas S.A.S.	Administrative Priority Secured Priority General Unsecured	\$315.00 \$0.00 \$0.00 \$3,287.04	\$0.00 \$0.00 \$0.00 \$2,656.46	Claim amount reduced due to invoices paid
SUMMIT AEROSPACE INC	Claim No. 42 Avianca, Inc.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$3,908.92	\$0.00 \$0.00 \$0.00 \$200.00	Claim amount reduced due to invoices paid
Wencor, LLC	Claim No. 1202 Avianca-Ecuador S.A	Administrative Priority Secured Priority General Unsecured	\$20,327.77 \$0.00 \$0.00 \$3,813.26	\$20,327.77 \$0.00 \$0.00 \$2,152.65	Claim amount reduced due to invoices paid
ZOLLZAHLSSTELLE MUNCHEN	Schedule ID 1074877 Aerovias del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$329,450.98 \$0.00	\$0.00 \$0.00 \$259,408.96 \$0.00	Claim amount reduced due to invoices paid

Schedule 3 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
Arabella Hospitality SE	302	\$10,415.33	Avianca Holdings S.A.	Company can find no support for asserted claim amounts in their books and records. Attempts to reach out to vendor directly have been met with no response.
Embraer Aircraft Maintenance Services, LLC	1813	\$124,732.99	Taca International Airlines S.A.	Company can find no support for asserted claim amounts in their books and records. Attempts to reach out to vendor directly have been met with no response.
IBM DE COLOMBIA & CA S.C.A.	2482	\$1,682,558.04	Aerovias del Continente Americano S.A. Avianca	Company can find no support for asserted claim amounts in their books and records. Attempts to reach out to vendor directly have been met with no response.

¹ See Eighteenth Omnibus Claims Objection at ¶¶18-19.

Schedule 4 to Order

Cross-Debtor Duplicate Claims

CROSS-DEBTOR DUPLICATE CLAIMS ¹				
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
THALES AVIONICS, INC	758	\$1,987.00	355	Avianca Holdings S.A.

¹ See Eighteenth Omnibus Claims Objection at ¶¶20-21.

Schedule 5 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
Angel Avilez LLC	Claim No. 105 Servicios Aeroportuarios Integrados SAI S.A.S.	Administrative Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Reduced amount due to invoices paid and amounts improperly invoiced.
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$28,642.50	\$0.00	(\$27,918.30)	(\$724.20)	\$0.00	
ARINC, Inc.	Claim No. 2023 Aerovias del Continente Americano S.A. Avianca	Administrative Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Reduced amount due to invoices paid and tax amounts the company has already paid to the relevant taxing authorities.
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$275,644.59	\$0.00	(\$182,458.97)	(\$77,929.60)	\$15,256.02	
Casa Proveedora Phillips S.A.	Claim No. 40 Avianca Costa Rica S.A	Administrative Priority	\$1,420.53	\$0.00	(\$1,420.53)	\$0.00	\$0.00	Reduced amount due to invoices paid and amounts not found in company books and records.
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$10,927.19	\$0.00	(\$8,025.66)	(\$2,901.53)	\$0.00	
Fireeye, Inc.	Claim No. 1235 Avianca Holdings S.A.	Administrative Priority	\$35,100.00	(\$6,900.00)	(\$28,200.00)	\$0.00	\$0.00	Reclassified amounts due to amounts asserted for services, not goods. Reduced amount due to invoices paid.
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$79,200.00	\$6,900.00	\$0.00	\$0.00	\$86,100.00	
Grant Thornton Curacao	Claim No. 219 Avianca-Ecuador S.A	Administrative Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Reduced amount due to invoices paid and amounts not found in company books and records.
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$6,656.84	\$0.00	(\$1,231.98)	(\$4,709.52)	\$715.34	
HOTEL CAMINO REAL SA DE CV	Claim No. 462 Taca International Airlines S.A.	Administrative Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Reduced amount due to invoices paid and amounts not found in company books and records.
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$17,000.00	\$0.00	(\$1,469.01)	(\$157.80)	\$15,373.19	
Parker-Hannifin Corporation	Claim No. 485 Taca International Airlines S.A.	Administrative Priority	\$23,055.67	\$0.00	(\$23,055.67)	\$0.00	\$0.00	Reduced amount due to invoices paid and invoices for goods which did not match company books and records.
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$35,648.52	\$0.00	(\$23,537.52)	(\$8,492.00)	\$3,619.00	

¹See Eighteenth Omnibus Claims Objection at ¶¶22-28.

Exhibit B to Eighteenth 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’
EIGHTEENTH 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’ Eighteenth Omnibus Objection to Proofs of Claim* (the “Eighteenth Omnibus Claims Objection”).²

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

² Capitalized terms used, but not otherwise defined, herein shall have the meanings set forth in the Eighteenth 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 5 to the proposed *Order Granting Reorganized Debtors' Eighteenth 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.

Reduced Claims

7. 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 2** 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 2** to the proposed Order. If the Reduced Claims identified on **Schedule 2** 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.

8. 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.

No Liability Claims

9. 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 each No Liability Claim asserts amounts for which the Reorganized Debtors could find no support in their Books and Records. Additionally, staff of the Reorganized Debtors, acting in coordination with FTI, requested further information from each of the No Liability claimants, but have received no response. If the No Liability Claims identified on **Schedule 3** 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.

10. 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.

Cross-Debtor Duplicate Claims

11. To the best of my knowledge, information, and belief, based on the Reorganized Debtors' review of the Claims Register and each Cross-Debtor Duplicate Claim, we have determined that each of the claims listed on **Schedule 4** 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 were substantively consolidated under the Plan. If the Cross-Debtor Duplicate Claims identified on **Schedule 4** 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.

12. 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 4** 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 Ninth Omnibus Claims Objection.

Multiple Modification Claims

13. 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 5** 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 5** 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 5** 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.

14. 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: May 11, 2022

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

Exhibit C to Eighteenth Omnibus Claims Objection

Notice of Objection

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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' EIGHTEENTH
OMNIBUS OBJECTION TO PROOFS OF CLAIM**

PLEASE TAKE NOTICE that, on May 11, 2022, the above-captioned debtors and debtors in possession (collectively, the "Debtors"), filed their Eighteenth 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 Debtors' federal tax identification number (to the extent applicable), are as follows: Avianca Holdings S.A. (N/A) n/k/a HVA Associated Corp.; Aero Transporte de Carga Unión, S.A. de C.V. (N/A); Aeroinversiones de Honduras, S.A. (N/A); Aerovías del Continente Americano S.A. Avianca (N/A); Airlease Holdings One Ltd. (N/A); America Central (Canada) Corp. (00-1071563); America Central Corp. (65-0444665); AV International Holdco S.A. (N/A); AV International Holdings S.A. (N/A); AV International Investments S.A. (N/A); AV International Ventures S.A. (N/A); AV Investments One Colombia S.A.S. (N/A); AV Investments Two Colombia S.A.S. (N/A); AV Loyalty Bermuda Ltd. (N/A); AV Taca International Holdco S.A. (N/A); Aviacorp Enterprises S.A. (N/A); Avianca Costa Rica S.A. (N/A); Avianca Leasing, LLC (47-2628716); Avianca, Inc. (13-1868573); Avianca-Ecuador S.A. (N/A); Aviaservicios, S.A. (N/A); Aviateca, S.A. (N/A); Avifreight Holding Mexico, S.A.P.I. de C.V. (N/A); C.R. Int'l Enterprises, Inc. (59-2240957); Grupo Taca Holdings Limited (N/A); International Trade Marks Agency Inc. (N/A); Inversiones del Caribe, S.A. (N/A); Isleña de Inversiones, S.A. de C.V. (N/A); Latin Airways Corp. (N/A); Latin Logistics, LLC (41-2187926); Nicaragüense de Aviación, Sociedad Anónima (N/A); Regional Express Américas S.A.S. (N/A); Ronair N.V. (N/A); Servicio Terrestre, Aéreo y Rampa S.A. (N/A); Servicios Aeroportuarios Integrados SAI S.A.S. (92-4006439); Taca de Honduras, S.A. de C.V. (N/A); Taca de México, S.A. (N/A); Taca International Airlines S.A. (N/A); Taca S.A. (N/A); Tampa Cargo S.A.S. (N/A); Technical and Training Services, S.A. de C.V. (N/A). The Debtors' and Reorganized Debtors' principal offices are located at Avenida Calle 26 # 59 – 15 Bogotá, Colombia.

THIS OBJECTION ADDRESSES ONE OR MORE OF THE CLAIM(S) YOU HAVE FILED IN THE REORGANIZED DEBTORS' CASES. Schedules 1 through 5

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’ Eighteenth 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) should be reclassified, (iii) should be reduced, (iv) has no support in the Reorganized Debtors’ Books and Records, (v) is supported by insufficient documentation, or (vi) 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 JUNE 10, 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, expungement, reduction, or reclassification of your claim(s) listed in the Schedules then no further action is required by you.

The Response, if any, must include the following: (i) a caption identifying the name of the Bankruptcy Court, the names of the Reorganized Debtors, the case number and the title of the Objection to which the Response is directed; (ii) the name of the claimant and description of the basis for the claim; (iii) a short statement describing the reasons for which the claim should not be disallowed, expunged, reduced, or reclassified 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)), and (iii) the Reorganized Debtors, c/o Richard Galindo (richard.galindo@avianca.com).

A HEARING WILL BE HELD ON JUNE 15, 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: May 11, 2022
New York, New York

/s/ Evan R. Fleck

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