

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

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In re:	:	Chapter 11
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AVIANCA HOLDINGS S.A., <i>et al.</i> , ¹	:	Case No. 20-11133 (MG)
	:	
Debtors and Reorganized Debtors.	:	(Confirmed)
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**ORDER GRANTING THE REORGANIZED DEBTORS' TWENTY-SECOND
OMNIBUS OBJECTION TO PROOFS OF CLAIM**

Upon the *Reorganized Debtors' Twenty-Second Omnibus Objection to Proofs of Claim* (the "Twenty-Second 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 Twenty-

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 Twenty-Second Omnibus Claims Objection.



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

1. The Twenty-Second 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 No Liability Claim identified in **Schedule 2** attached hereto, and each Superseded Claim identified in **Schedule 3** attached hereto is disallowed in its entirety.
4. Each Reduced Claim identified on **Schedule 4** attached hereto is reduced and allowed to the extent set forth in **Schedule 4**.
5. 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**.
6. The Debtors and their claims agent are authorized to take all actions necessary to effectuate the relief granted in this Order, including updating the Claims Register to reflect the relief granted herein.
7. Any response to the Twenty-Second Omnibus Claims Objection not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.

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

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

IT IS SO ORDERED.

Dated: November 16, 2022
New York, New York

/s/ **Martin Glenn**
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
3M Colombia S.A.	1611	\$570.01	Aerovias del Continente Americano S.A. Avianca	All invoices paid
BUFETE GODINEZ Y ASOCIADOS S.A.	807	\$12,800.00	Avianca Holdings S.A.	All invoices paid
DENTONS CARDENAS & CARDENAS ABOGADOS PROPIEDAD INTELECTUAL SAS	3254661	\$60,680.41	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
FUNDACION NEIJING	4152	\$5,009.00	Avianca Holdings S.A.	All invoices paid
H.I.S. CO LTD HIS HIDE INTL SERVICE	1022	\$11,689.89	Avianca Holdings S.A.	All invoices paid
New York State Department of Taxation and Finance	4098	\$41.90	Avianca, Inc.	All invoices paid
New York State Department of Taxation and Finance	4164	\$10,790.36	America Central Corp.	All invoices paid
PATRIMONIOS AUTONOMOS FIDUCIARIA BANCOLOMBIA SA SOCIEDAD FIDUCIARIA	3253873	\$4,761,184.54	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid

¹ See Twenty-Second Omnibus Claims Objection at ¶¶ 14-15.

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
PATRIMONIOS AUTONOMOS FIDUCIARIA BOGOTA	3255002	\$447,788.00	Aerovias del Continente Americano S.A. Avianca	All scheduled amounts paid
WINS TO CLAIM S.L.P.	533	\$5,300.00	Aerovias del Continente Americano S.A. Avianca	All invoices paid

Schedule 2 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
ALVAREZ LIEVANO LASERNA	3709	\$19,494.00	Avianca Holdings S.A.	The Company could find no evidence in its Books and Records of legal services provided to it by this claimant, and the claim does not include documentary or other support that such services were provided.
Massachusetts Department of Revenue	423	\$15,882.45	America Central Corp.	Claim is for payroll taxes, but Avianca did not have employees in Massachusetts during the periods for which the taxes are charged.

¹ See Twenty-Second Omnibus Claims Objection at ¶¶ 16-17.

Schedule 3 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
Department of Treasury - Internal Revenue Service	3824	\$102,509.36	4153	America Central Corp.
New York State Department of Taxation and Finance	4100	\$8,361.25	4164	America Central Corp.
New York State Department of Taxation and Finance	4148	\$8,922.73	4164	America Central Corp.
New York State Department of Taxation and Finance	4156	\$9,379.95	4164	America Central Corp.

¹ See Twenty-Second Omnibus Claims Objection at ¶¶ 18-19.

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
Federico Blankleider	Claim No. 271 Avianca Holdings S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$20,768.00	\$0.00 \$0.00 \$0.00 \$5,668.00	Reduced due to invoices paid
Goodrich Corporation	Claim No. 2044 Aerovías del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$21,125.82 \$0.00 \$0.00 \$496,360.33	\$15,644.95 \$0.00 \$0.00 \$488,469.51	Reduced due to invoices paid
Goodrich Lighting Systems GmbH	Claim No. 2038 Avianca, Inc.	Administrative Priority Secured Priority General Unsecured	\$4,492.71 \$0.00 \$0.00 \$362.20	\$0.00 \$0.00 \$0.00 \$362.20	Reduced due to invoices paid
Lufthansa Technik AG	Claim No. 298 Aerovías del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$2,027,339.55	\$0.00 \$0.00 \$0.00 \$647,152.23	Reduced due to amounts asserted with no supporting documentation provided. The claimant references liabilities associated with "B787 services", which are already captured in claim 3903
Lufthansa Technik AG	Claim No. 3903 Aerovías del Continente Americano S.A. Avianca	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$3,237,705.06	\$0.00 \$0.00 \$0.00 \$2,815,266.22	Reduced due to invoices paid
Machado Meyer Sendacz e Opice Advogados	Claim No. 1245 Avianca Holdings S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$40,978.23	\$0.00 \$0.00 \$0.00 \$34,906.38	Reduced due to invoices paid
Wackenhut de Guatemala, Sociedad Anonima	Claim No. 2465 Taca International Airlines S.A.	Administrative Priority Secured Priority General Unsecured	\$0.00 \$0.00 \$0.00 \$61,159.56	\$0.00 \$0.00 \$0.00 \$10,357.20	Reduced due to invoices paid

¹ See Twenty-Second 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
AIRLINE MARKETING AUSTRALIA PTY LTD ²	Claim No. 770 Avianca Holdings S.A.	Administrative Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Reduced due to invoices paid (\$54k) and invoices asserted against Avianca Peru, a non-debtor entity (\$10k)
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$78,865.34	\$0.00	(\$53,693.12)	(\$9,940.29)	\$15,232.00	
BLP HONDURAS ABOGADOS SA	Claim No. 761 Avianca Holdings S.A.	Administrative Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Reduced due to invoices paid (\$38k) and invoices not found in company records (\$3.6k)
		Secured	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Priority	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		General Unsecured	\$41,078.88	\$0.00	(\$37,500.19)	(\$3,578.69)	\$0.00	

¹ See Twenty-Second Omnibus Claims Objection at ¶¶ 22-23.

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.