Fill in this information to identify the case:

Debtor 1 AMERICA CENTRAL CORPORATION

Debtor 2 (Spouse, if filing) _____

United States Bankruptcy Court for the: Southern District of New York

Case number 20-11144(MG)

☒ Date Stamped Copy Returned
☐ No self addressed stamped envelope
☐ No copy to return

Official Form 410

Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to $500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) **that you received.**

Part 1: Identify the Claim

1. **Who is the current creditor?**

AVIATION INDUSTRY CONSULTANTS, LLC
Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor _____

2. **Has this claim been acquired from someone else?**

☒ No
☐ Yes. From whom? _____

3. **Where should notices and payments to the creditor be sent?**

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?

AVIATION INDUSTRY CONSULTANTS, LLC
Name

1313 PONCE DE LEON BLVD, STE 201
Number Street

CORAL GABLES FL 33134
City State ZIP Code

Contact phone 305-443-8500

Contact email MRIVERO@MLRIVERO.COM

Where should payments to the creditor be sent? (if different)

Name _____

Number Street _____

City State ZIP Code _____

Contact phone _____

Contact email _____

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JUN 08 2020
KURTZMAN CARSON CONSULTANTS

Uniform claim identifier for electronic payments in chapter 13 (if you use one):

_ _

4. **Does this claim amend one already filed?**

☒ No
☐ Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY

5. **Do you know if anyone else has filed a proof of claim for this claim?**

☒ No
☐ Yes. Who made the earlier filing? _____

20111442006080000000002

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. **Do you have any number you use to identify the debtor?**
   - ☑ No
   - ☐ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: ____ ____ ____ ____

7. **How much is the claim?** $ 17,500.00 . **Does this amount include interest or other charges?**
   - ☑ No
   - ☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. **What is the basis of the claim?**

   Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.

   Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).

   Limit disclosing information that is entitled to privacy, such as health care information.

   SERVICES PERFORMED

9. **Is all or part of the claim secured?**
   - ☑ No
   - ☐ Yes. The claim is secured by a lien on property.

   Nature of property:
   - ☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim.*
   - ☐ Motor vehicle
   - ☐ Other. Describe: _____

   Basis for perfection: _____

   Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

   Value of property: $_____

   Amount of the claim that is secured: $_____

   Amount of the claim that is unsecured: $_____ (The sum of the secured and unsecured amounts should match the amount in line 7.)

   Amount necessary to cure any default as of the date of the petition: $_____

   Annual Interest Rate (when case was filed)_____%
   - ☐ Fixed
   - ☐ Variable

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JUN 08 2020
KURTZMAN CARSON CONSULTANTS

10. **Is this claim based on a lease?**
    - ☑ No
    - ☐ Yes. **Amount necessary to cure any default as of the date of the petition.** $_____

11. **Is this claim subject to a right of setoff?**
    - ☑ No
    - ☐ Yes. Identify the property: _____

12. **Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?**		**Amount entitled to priority**
A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.	☑ No	
	☐ Yes. *Check one:*	
	☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	$_____
	☐ Up to $3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	$_____
	☐ Wages, salaries, or commissions (up to $13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	$_____
	☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	$_____
	☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	$_____
	☐ Other. Specify subsection of 11 U.S.C. § 507(a)(__) that applies.	$_____

* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to $500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☑ I am the creditor.
☐ I am the creditor's attorney or authorized agent.
☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 06/01/2020
MM / DD / YYYY

Signature

RECEIVED
JUN 08 2020
KURTZMAN CARSON CONSULTANTS

Print the name of the person who is completing and signing this claim:

Name: MANUEL (First name) LUIS (Middle name) RIVERO (Last name)

Title: OFFICER

Company: AVIATION INDUSTRY CONSULTANTS, LLC
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address: 1313 PONCE DE LEON BLVD, STE 201
Number Street

CORAL GABLES (City) FL (State) 33134 (ZIP Code)

Contact phone: 305-443-8500 Email: MRIVERO@MLRIVERO.COM

AVIATIONINDUSTRY
CONSULTANTS, LLC

1313 PONCE DE LEON BLVD.
STE 201
CORAL GABLES, FL 33134

Invoice

Date	Invoice #
1/31/2020	2001033

Bill To
AMERICA CENTRAL CORPORTATION 8333 N.W. 53 STREET, STE 100 MIAMI, FLORIDA 33166 Pedido #: 2000651-19 Recepcion #:772

Terms
Due on receipt

Description	Amount
TAX CONSULTANT SERVICES FOR THE MONTH OF JANUARY 2020.	3,500.00

W/T INSTRUCTIONS
INT'L FINANCE BANK
ACCT#4107796
RT#067011692
AVIATION INDUSTRY CONSULTANTS LLC

Total	$3,500.00
Payments/Credits	$0.00
Balance Due	$3,500.00

Client agrres to pay all costs of collection and reasonable attorneys fees and all other costs associated with collecting the unpaid balance. Unpaid balances shall be charged interest at rate of 2% per month (24% annually).

AVIATIONINDUSTRY
CONSULTANTS, LLC

1313 PONCE DE LEON BLVD.
STE 201
CORAL GABLES, FL 33134

Invoice

Date	Invoice #
2/29/2020	2002031

Bill To
AMERICA CENTRAL CORPORTATION 8333 N.W. 53 STREET, STE 100 MIAMI, FLORIDA 33166 Pedido #: 2000651-20 Recepcion #: 773

Terms
Due on receipt

Description	Amount
TAX CONSULTANT SERVICES FOR THE MONTH OF FEBRUARY 2020.	3,500.00

W/T INSTRUCTIONS
INT'L FINANCE BANK
ACCT#4107796
RT#067011692
AVIATION INDUSTRY CONSULTANTS LLC

Total	$3,500.00
Payments/Credits	$0.00
Balance Due	$3,500.00

Client agrres to pay all costs of collection and reasonable attorneys fees and all other costs associated with collecting the unpaid balance. Unpaid balances shall be charged interest at rate of 2% per month (24% annually).

AVIATIONINDUSTRY
CONSULTANTS, LLC

Invoice

1313 PONCE DE LEON BLVD.
STE 201
CORAL GABLES, FL 33134

Date	Invoice #
3/6/2020	2002043

Bill To
AMERICA CENTRAL CORPORTATION 8333 N.W. 53 STREET, STE 100 MIAMI, FLORIDA 33166 Pedido #: 2000651-21 Recepcion #:774

Terms
Due on receipt

Description	Amount
TAX CONSULTANT SERVICES FOR THE MONTH OF MARCH 2020.	3,500.00

W/T INSTRUCTIONS
INT'L FINANCE BANK
ACCT#4107796
RT#067011692
AVIATION INDUSTRY CONSULTANTS LLC

Total	$3,500.00
Payments/Credits	$0.00
Balance Due	$3,500.00

Client agrres to pay all costs of collection and reasonable attorneys fees and all other costs associated with collecting the unpaid balance. Unpaid balances shall be charged interest at rate of 2% per month (24% annually).

AVIATIONINDUSTRY
CONSULTANTS, LLC

1313 PONCE DE LEON BLVD.
STE 201
CORAL GABLES, FL 33134

Invoice

Date	Invoice #
4/6/2020	2002079

Bill To
AMERICA CENTRAL CORPORTATION 8333 N.W. 53 STREET, STE 100 MIAMI, FLORIDA 33166 Pedido #: 2000651-22 Recepcion #:783

Terms
Due on receipt

Description	Amount
TAX CONSULTANT SERVICES FOR THE MONTH OF APRIL 2020.	3,500.00

W/T INSTRUCTIONS
INT'L FINANCE BANK
ACCT#4107796
RT#067011692
AVIATION INDUSTRY CONSULTANTS LLC

Total	$3,500.00
Payments/Credits	$0.00
Balance Due	$3,500.00

Client agrres to pay all costs of collection and reasonable attorneys fees and all other costs associated with collecting the unpaid balance. Unpaid balances shall be charged interest at rate of 2% per month (24% annually).

AVIATIONINDUSTRY
CONSULTANTS, LLC

Invoice

1313 PONCE DE LEON BLVD.
STE 201
CORAL GABLES, FL 33134

Date	Invoice #
5/31/2020	2005145

Bill To
AMERICA CENTRAL CORPORTATION 8333 N.W. 53 STREET, STE 100 MIAMI, FLORIDA 33166 Pedido #: 2000651-22 Recepcion #:783

Terms
Due on receipt

Description	Amount
TAX CONSULTANT SERVICES FOR THE MONTH OF MAY 2020.	3,500.00

W/T INSTRUCTIONS
INT'L FINANCE BANK
ACCT#4107796
RT#067011692
AVIATION INDUSTRY CONSULTANTS LLC

Total	$3,500.00
Payments/Credits	$0.00
Balance Due	$3,500.00

Client agrres to pay all costs of collection and reasonable attorneys fees and all other costs associated with collecting the unpaid balance. Unpaid balances shall be charged interest at rate of 2% per month (24% annually).

AVIATIONINDUSTRY
CONSULTANTS, LLC

Date: 4/11/18

PROPOSAL FOR PROFESSIONAL SERVICES

This Agreement for Professional Services hereinafter referred to as "Proposal," is made by and between America Central (Canada) Corp. and America Central Corp. hereinafter referred to as **"ACC"**, and Aviation Industry Consultants, LLC. Tax Id number 45-5554519.

TERM: This Proposal shall be effective on January 01, 2018, will continue for 1 (one) year from the Effective Date of the Proposal and will renewed automatically. Any cancellation should be notified with 60 days in advance. In the event any portion of the service provided under Proposal is pending the outcome of an appeal that part of the Proposal shall remain in effect until final decision on appeal.

SERVICE: Aviation Industry Consultants, LLC., agrees to provide accounting and tax services include the following:

1) **Fixed Fee Services :**

- Federal Income Tax Return - USA
- States Income Tax Return
- Income Tax Return - Canada
- Provincials Income Tax Return
- Personal Property Tax Return
- Governmental Leasehold Improvement Fee report in the State of Florida

CHARGES:

1) **Fixed Fee Services:** An annual fixed fee of $ 42,000.00 will be charged by Aviation Industry Consultants, LLC. for everything explained above. This amount will be paid monthly, in twelve equal payments of $ 3,500.00.

2) **Additional Expenses:** "ACC" agrees to reimburse Aviation Industry Consultants, LLC., for any out of pocket expenses directly related to "ACC" operations or services such as wire transfer fees, correspondence sent by FeDex, DHL, or certificate mail, any expenses incurred by "ACC" and paid by Aviation Industry Consultants LLC previously approved.

3) **Representation Services:** A fee for representation and audit work will be billed at $250.00 USD per hour. "ACC" agrees to reimburse Aviation Industry Consultants, LLC., for all the previously approved out-of-pocket expenses and travel expenses incurred by Aviation Industry Consultants, LLC., in the execution of this Proposal.

1313 Ponce de Leon Blvd, Suite 201 Coral Gables, FL 33134 Tel: (305) 443-8500 Fax: (305) 444-5955

4) **Tax Savings Services:** The fee charged by Aviation Industry Consultants, LLC., shall be 20 percent of all gross savings and/or refunds (such as elimination of penalties and/or interest) realized for "ACC" by Aviation Industry Consultants, LLC., but shall be agreed by the parties on a case-by-case basis.

PAYMENT: Payment for services provided will be made at the earlier of the time taxes are due and payable to the taxing entity or thirty (30) days from the date of the invoice or favorable tax ruling by the appropriate governing body. "ACC" agrees to pay interest of 1 % percent per month or 18 percent annually on any unpaid balance. "ACC" also agrees to pay collection fees, including attorney's fees if necessary. If this account comes in default, "ACC" agrees to pay Aviation Industry Consultants, LLC., reasonable attorney's fees and court costs and 1% percent of the balance owing, as collection costs, in addition to all other sums due, whether such remedy is pursued by filing suit or otherwise. All accounts are due and payable in Miami-Dade County, Florida.

DISCLOSURE: Aviation Industry Consultants, LLC, agrees to provide a statement of explanation for all refunds and savings realized by Aviation Industry Consultants, LLC., on behalf of "ACC". However, Aviation Industry Consultants, LLC., reserves the right to withhold these statements or portions thereof, contingent upon effectuating additional Proposals when "ACC" has responsibility for, influence over, or ownership participation in any other branch operations, division affiliate companies, or joint ventures with other companies if there is a reason to believe that other parties could benefit without the compensatory participation of Aviation Industry Consultants, LLC.

CONFIDENTIALITY: All information provided by "ACC" to Aviation Industry Consultants, LLC., and by Aviation Industry Consultants, LLC., to "ACC" is confidential and shall not be disclosed to any other individual, division, affiliate company, or governmental agency without the prior consent of the other party, which consent shall not be unreasonably withheld.

ASSIGNMENT: No party may assign this Proposal in whole or in part without the prior written consent of the other party.

GOVERNING LAW: This Proposal shall be governed by the laws of the state of Florida.

This Proposal contains the complete agreement between "ACC" and Aviation Industry Consultants, LLC. Commitments or warranties not expressed herein are void.

LIABILITY - Except as otherwise provided in this Agreement, Aviation Industry Consultants, LLC. (the "Indemnifying Party") shall indemnify, defend and hold harmless "ACC" (the "Indemnified Party), its affiliates, subsidiaries and their respective officers, directors, employees, agents, and representatives (the "Indemnitees") from and against any and all liabilities, damages, losses, expenses, claims, demands, suits, fines, or judgments, including but not limited to reasonable attorneys' fees, costs, and related expenses (collectively, "Claims"), which may be suffered by, accrue against, or be recovered from any of the Indemnitees resulting from any claim of, or demand or suit brought by, any third party or parties, resulting from or arising out of the

Co

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Indemnifying Party's acts or omissions under this Agreement, all whether or not arising in tort or occasioned in whole or in part by the gross negligence or willful misconduct of any type or degree, and any penalties or fines arising out of any violation of the applicable governing law or other rules and regulations of any governmental authority having jurisdiction; provided, however, that the foregoing indemnification shall not apply to any such Claims resulting from the willful misconduct or gross negligence of any Indemnitee. The Indemnified Party shall give the Indemnifying Party prompt written notice of any third party Claim that may give rise to any indemnification obligation under this Agreement.

IN WITNESS THEREOF and intending to be legally bound, the parties have caused this Proposal to be executed by their duly authorized representatives on the date signed by "ACC".

AVIATION INDUSTRY CONSULTANTS, LLC.

Representative

1/11/18

Date

America Central (Canada) Corp

America Central Corp

Operation Manager

1/11/18

Date