

COHEN TAUBER SPIEVACK & WAGNER P.C.
*Counsel for Turnaround Advisors, L.L.C. as
Liquidating Trustee for the Eos Airlines, Inc.
Liquidating Trust*
420 Lexington Avenue, Suite 2400
New York, New York 10170
Tel: (212)586-5800
Fax: (212) 586-5095
Joseph M. Vann

**Omnibus Hearing Date: March 3, 2010
At 10:00 a.m.**

**Response Deadline: February 25, 2010
At: 4:00 p.m.**

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

-----X
In re: :
Eos Airlines, Inc., : Chapter 11
Reorganized Debtor. : Case No.: 08-22581 (RDD)
-----X

**NOTICE OF HEARING ON SIXTH OMNIBUS OBJECTION TO CLAIMS PURSUANT
TO 11 U.S.C. § 502(b) AND FED. R. BANK R. P. 3007
SUBSTANTIVE RELIEF SOUGHT**

PLEASE TAKE NOTICE that on January 13, 2010, Turnaround Advisors, L.L.C., as liquidating trustee (the "Trustee") of the Eos Airlines Inc., Liquidating Trust (the "Trust"), created pursuant to the joint plan of liquidation, dated December 18, 2008 (the "Joint Plan"), confirmed by order, dated January 28, 2009 (the "Confirmation Order"), filed with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), the Sixth Omnibus Objection to Claims (the "Sixth Omnibus Objection") which Objection seeks to alter the rights of the claimants set forth on exhibit A to the Sixth Omnibus Objection by disallowing, expunging, reducing, modifying and/or reclassifying the Claims (as defined in the Sixth Omnibus Objection) for the reason(s) listed in the Sixth Omnibus Objection.

PLEASE TAKE FURTHER NOTICE that a hearing on the Sixth Omnibus Objection will be held on **March 3, 2010 at 10:00 a.m.** or as soon thereafter as counsel may be heard, before the Honorable Hon. Robert D. Drain at the United States Bankruptcy Court for the Southern District of New York, Hon. Charles L. Brieant Jr. Federal Building and Courthouse, 300 Quarropas Street, White Plains, NY 10601-4140.

PLEASE TAKE FURTHER NOTICE that responses to the Sixth Omnibus Objection, if any, must (i) be in writing, (ii) state the basis of such response with specificity, (iii) be filed with the Bankruptcy Court by **February 25, 2010, at 4:00 p.m.** (the "Objection Deadline"), and (iv) be served upon (a) the Trustee, Attn: Robert Getzewich, P.O. Box 193, Franklin Lakes, NJ 07417 (b) Cohen Tauber Spievack & Wagner P.C. Attn: Joseph M. Vann, 420 Lexington Avenue, Suite 2400, New York, New



York 10170, and (c) the United States Trustee, 33 Whitehall Street, 21st Floor, New York, New York 10004, Attention: Brian Shoichi Masumoto Esq., so as to be received by each of the foregoing by the Objection Deadline.

PLEASE TAKE FURTHER NOTICE that if a response is filed, a chamber's copy **must** be delivered to the Chambers of the Hon. Robert D. Drain, United States Bankruptcy Court, Southern District of New York, 300 Quarropas Street, White Plains, NY 10601-5085, Attn: Eddie Andino, Courtroom Deputy.

PLEASE TAKE FURTHER NOTICE that questions about the Sixth Omnibus Objection should be directed to the Trustee or his counsel.

PLEASE TAKE FURTHER NOTICE THAT IF YOU FAIL TO RESPOND TO THE SIXTH OMNIBUS OBJECTION IN ACCORDANCE WITH THIS NOTICE, THE BANKRUPTCY COURT MAY GRANT THE RELIEF REQUESTED WITHOUT FURTHER NOTICE OR HEARING.

Dated: New York, New York
January 13, 2010

COHEN TAUBER SPIEVACK & WAGNER P.C.

By: /s Joseph M. Vann
Joseph M. Vann
420 Lexington Avenue, Suite 2400
New York, New York 10170
Voice: (212) 586-5800
Fax: (212) 586-5095

*Counsel to the Liquidating Trustee for the
Eos Airlines, Inc. Liquidation Trust*

COHEN TAUBER SPIEVACK & WAGNER P.C.
*Counsel for Turnaround Advisors, L.L.C. as
Liquidating Trustee for the Eos Airlines, Inc.
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420 Lexington Avenue, Suite 2400
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Counsel to the Liquidating Trustee for the
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re:	:	
	:	Chapter 11
EOS AIRLINES, INC.	:	
	:	Case No. 08-22581 (RDD)
Reorganized Debtor.	:	
-----X	:	

**SIXTH OMNIBUS OBJECTION TO CLAIMS PURSUANT TO
11 U.S.C. § 502(b) AND FED. R. BANK R. P. 3007
SUBSTANTIVE RELIEF SOUGHT**

Turnaround Advisors, L.L.C., as liquidating trustee (the "Trustee") of the Eos Airlines Inc., Liquidating Trust (the "Trust"), created pursuant to the Joint Plan of Liquidation, dated December 18, 2008 (the "Joint Plan"), confirmed by order, dated January 28, 2009 (the "Confirmation Order"), respectfully states as follows:

SUMMARY OF SUBSTANTIVE RELIEF REQUESTED

1. The Trustee submits this Sixth Omnibus Objection to Claims (this "Sixth Omnibus Objection")¹ pursuant to 11 U.S.C. § 502(b), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and the procedures (the "Procedures")

¹ This is the Liquidating Trustee's Second Omnibus Objection to Claims. Prior to the effective date of the Debtor's Joint Plan, the Debtor filed and prosecuted the First through Fourth Omnibus Objections to Claims.

for filing omnibus objections to Claims authorized by this Court's Order, dated April 24, 2009 (Docket No. 459). By this Sixth Omnibus Objection, the Trustee is seeking substantive relief as to certain Claims,² and requests entry of an order, substantially in the form annexed hereto as Exhibit J, granting such relief as more particularly set forth herein.

2. In accordance with the Procedures, the Trustee seeks substantive relief against the claimants listed on Exhibits A through I (collectively, the "Exhibits" and each, an "Exhibit") hereto. The Trustee seeks to disallow, expunge, reclassify, reduce and/or otherwise modify the Claims listed as set forth therein. A copy of the Procedures may be obtained from the Claims Agent's web site found at www.kccllc.net/eosairlines.

3. The Procedures generally require the Trustee to set forth the grounds for objection to each Claim so as to provide affected claimants with sufficient notice of the relief sought as to each Claim, and the Trustee has set forth such grounds on the Exhibits. Each Exhibit includes as to the Claims listed in such Exhibits, among other things, the following information:

- a. An alphabetized list of the claimants whose Claims are the subject of the Sixth Omnibus Objection;
- b. The Claim numbers, if applicable, of the Claims that are the subject of the Sixth Omnibus Objection; and

² The "Claims" include, without limitation, all Claims filed against the Debtor's Estate (as defined in the Joint Plan) under 11 U.S.C. §§ 503 or 507 and consist of the Proofs of Claim, Scheduled Claims, Administrative Claims, Priority Unsecured Non-Tax Claims, Priority Unsecured Tax Claims, Rejection Damage Claims, Secured Claims, Unclassified Claims and Unsecured Claims (all as defined in the Joint Plan).

c. The grounds for the objections that are the subject of the Sixth Omnibus Objection.

d. Where applicable, the Exhibits contain additional information including: (i) for Claims that the Trustee seeks to reclassify, the proposed classification of such Claims; (ii) for Claims that the Trustee seeks to reduce or modify in amount, the proposed reduced or modified amount for such Claims; and (iii) for Claims that the Trustee proposes to disallow where there will be surviving Claims, the surviving Claim.

4. Each claimant listed on the Exhibits will be served with a customized notice of the Sixth Omnibus Objection setting forth the information required by the Procedures.

JURISDICTION, VENUE AND STATUTORY PREDICATES

5. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, the Standing Order of Referral of Cases to Bankruptcy Judges entered by the United States District Court for the Southern District of New York (Ward, Acting C.J., presiding), on July 10, 1984, the Joint Plan and the Confirmation Order.

6. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

7. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

8. The statutory predicate for the relief requested herein is section 502 of the Bankruptcy Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”) and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

Bar Date and Claims

9. On June 5, 2008, this Court entered its *Order Establishing July 28, 2008 as the Bar Date for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof* [Doc. 179] (the “Bar Date Order”). Among other things, the Bar Date Order set July 28, 2008 (the “Bar Date”) as the last date for all persons and entities holding, or wishing to assert Claims against the Debtor to file a proof of claim with respect to each such Claim (with the exception of governmental agencies, for which a bar date of October 23, 2008 was set).

10. On or prior to June 12, 2008, Kurtzman Carson Consultants, LLC, the claims and noticing agent in this case (the “Claims Agent”), provided notice of the Bar Date by mailing a notice of bar date approved by this Court (the “Bar Date Notice”), together with a proof of claim form, upon (a) the persons or entities set forth in the Debtor’s Schedules of Assets and Liabilities (the “Schedules”) filed with this Court on May 26, 2008 and (b) persons and entities included in the notice database compiled by the Debtor, but not listed on any of the Schedules and Statements. In total, the Debtor provided Bar Date Notices to more than 27,000 known persons and entities.

11. In addition, the Debtor published the Bar Date Notice in the *Wall Street Journal National Edition* and the *London Times* on or before 25 days before the Bar Date.

12. On October 2, 2008, this Court entered its *Order Establishing November 7, 2008 as a Supplemental Bar Date for Filing Proofs of Claim by Certain Affected Creditors and Approving the Form and Manner of Notice Thereof* [Doc. 307] (the “Supplemental Bar Date Order”). Among other things, the Supplemental Bar Date

Order extended the Bar Date to November 7, 2008 for certain identified and affected creditors.

13. On March 2, 2009, the Court docketed the *Notice of (I) Occurrence of the Effective Date Under the Confirmed Joint Plan of Liquidation of Eos Airlines, Inc. Dated December 18, 2008 and (II) Rejection Damage Claim Bar Date* [Doc. 432] noting that the plan had become effective February 18, 2009, and the bar date for rejection damage claims was 90 days from the effective date.

Relief Requested

14. By this Sixth Omnibus Objection, the Trustee seeks entry of an order pursuant to 11 U.S.C. § 502(b) and Bankruptcy Rule 3007 disallowing, expunging, reclassifying and/or changing the amount of the Claims set forth on the Exhibits.

15. Exhibits setting forth all information required by the Procedures are attached hereto, as follows:

a. Exhibit A: Schedule of All Objections. This schedule provides information regarding the Claim number, the date filed, the claimant's name, the Exhibit or Exhibits on which the details of the objection appear and the grounds for the objection. Some Claims and Claimants may be listed on more than one Exhibit. To the extent that a claim was made in British Pounds ("GBP") instead of dollars, a straightforward \$2 US dollars / £1 GBP conversion rate was used, which was the approximate exchange rate as of the filing date and is consistent with the instructions for filing claims.

b. Exhibit B: Schedule of Duplicate Claims To Be Expunged.

i. In the course of the Trustee's review of the Claims, the Trustee determined that certain of the claimants assert more than one Claim for a single liability. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Trustee wishes to eliminate the duplicate Claims.

ii. Set forth on Exhibit B hereto is a list of Claims that the Trustee has identified as duplicate Claims. For each duplicate Claim, Exhibit B designates the listed Claims as either a duplicate Claim to be Expunged or as a Surviving Claim. The Trustee requests that the Claims listed on Exhibit B as "Duplicate Claim to be Expunged" be disallowed and expunged.

c. Exhibit C: Schedule of Claims to be Reduced or Modified (Including, as Relevant, Reclassified as to Priority) for which the Claim Differs from the Debtor's Books and Records. The Trustee objects to the Claims listed on Exhibit C and seeks to modify or reduce them, because, upon the Trustee's review of the Debtor's books and records, which are believed to be correct, the Trustee has determined that the amount of each such Claim should be (a) if relevant reclassified as to its priority, and (b) reduced or modified as set forth on Exhibit C, "Proposed Amount to be Allowed."

d. Exhibit D: Schedule of Amended or Superseded Claims to be Expunged.

i. The Trustee has determined that certain of the Claims were subsequently amended or superseded by other Claims with respect to the

same liabilities. For instance, many Claims were filed to amend an amount previously claimed. Other Claims were filed to amend the classification of part or all of an earlier Claim.

ii. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Trustee wishes to eliminate from the Debtor's claims register Claims for which amended Claims were subsequently filed or which were later superseded.

iii. Set forth on Exhibit D hereto is a list of Claims that the Trustee has identified as amended or superseded Claims. For each such amended or superseded Claim, Exhibit D identifies by Claim number each such amended or superseded Claim to be expunged and identifies the number of the surviving Claim as well as the amount and nature of the surviving Claim. The Trustee requests that the Claims marked as "Amended / Superseded Claim" on Exhibit D be disallowed and expunged in their entirety.

e. Exhibit E: Schedule of Claims with Insufficient Supporting Documentation to be Expunged. The Claims listed on Exhibit E to the Sixth Omnibus Objection were submitted either without supporting documentation or without sufficient documentation or alleged facts to support the Claims. Where documentation was attached, such documentation was not adequate to allow the Trustee to determine (i) whether the Debtor is liable for the alleged Claim and/or (ii) the amount of the alleged Claim.³ Therefore, the Claims held by the affected

³ To comply with the requirements for filing a claim, "a claimant must allege facts sufficient to support a legal basis for the claim. If the assertions in the filed claim meet this standard of sufficiency, the claim is

claimants are not *prima facie* valid. Because such Claims are not *prima facie* valid, the Trustee hereby objects to them and requests that an order be entered disallowing and expunging each of such Claims in their entirety.

f. Exhibit F: Schedule of Claims to be Reclassified.

i. The claimants asserting the Claims identified on Exhibit F to the Sixth Omnibus Objection have asserted that all or a portion of their Claims are entitled to secured or priority status. After reconciling those Claims against the Debtor's books and records, which are believed to be correct, the Trustee has determined either that no basis for secured or priority status respecting such Claims exists under Sections 503, 506 or 507 of the Bankruptcy Code or that certain of such Claims are classified improperly. Failure to reclassify such Claims would award the claimants undue or improper secured or priority status. Accordingly, the Trustee requests entry of an order reclassifying such Claims as indicated on Exhibit F.

ii. Claims in Exhibit F that are reclassified are different from those on Exhibit C where in all cases they occur together with a finding that the Claim should also be reduced and/or otherwise modified. Claims on Exhibit F are only reclassified.

g. Exhibit G: Schedule of Claims to be Expunged for which the Debtor is not Believed to be Liable.

prima facie valid pursuant to Rule 3001(f) of the Federal Rules of Bankruptcy Procedure." In re Planet Hollywood Intl, 247 B.R. 391, 395 (Bankr. D. DE. 2001).

i. After reconciling each of the Claims and supporting materials against the Debtor's books and records, the Trustee has determined that the Debtor is not liable with respect to the Claims identified on Exhibit G to the Sixth Omnibus Objection. The Trustee believes that the Debtor is not liable for such Claims because the Debtor's books and records, which the Trustee believes to be accurate, do not reflect that any amounts are due and owing on account of such Claims. Failure to disallow the Claims will result in the claimants receiving an unwarranted recovery against the Debtor's estate, to the detriment of other creditors in this Case.

ii. Accordingly, the Trustee hereby objects to the Claims listed on Exhibit G, and requests entry of an order disallowing and expunging each of such Claims in their entirety.

h. Exhibit H: Schedule of Claims to be Expunged that were Filed Late.

The Trustee objects to the Claims listed on Exhibit H because they were filed after the Bar Date. The Bar Date Order and Supplemental Bar Date Order expressly provided that "failure to timely file a proof of claim...may result in such affected creditor being forever barred, estopped and enjoined from asserting any such claim against the debtor or its successors and assigns" (internal numbering omitted).

i. Exhibit I: Schedule of Claims to be Expunged Because They are Liabilities of the Debtor's United Kingdom Operations and were Resolved in the United Kingdom Administration. The Trustee objects to the Claims listed on Exhibit I because, upon the Trustee's review of the Debtor's books and records,

the Trustee has determined that the Claims listed on Exhibit I are claims against the Debtor's operations in the United Kingdom, and these claims were resolved and/or paid in the Administration of the Debtor in that nation and therefore are not properly brought in this proceeding.⁴

Separate Contested Matters

16. In accordance with the Procedures, if a Response (as defined below) is filed with respect to any of the Claims listed in this Sixth Omnibus Objection and the Trustee cannot resolve the issues raised in the Response prior to the hearing on this Sixth Omnibus Objection, the Trustee respectfully requests that each such Claim, the objection to such Claim and any Response thereto be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. The Trustee further requests that any order entered by the Court with respect to any objection asserted in this Sixth Omnibus Objection be deemed a separate order with respect to each Claim.

17. Also in accordance with the Procedures,

a. Status hearings for all Claims for which timely Responses are filed will be held on omnibus hearing dates to be scheduled. Unless otherwise notified, no claimants will need to appear at the status hearings on the Omnibus Objections. If any hearing, including an evidentiary hearing is necessary, claimants will be provided a separate notice of hearing; and

⁴ The insolvency of the Debtor's operations in the United Kingdom was handled as part of an Administration under the UK Insolvency Act, UK High Court of Justice Case No. 3439 of 2008 (The "Administration"). The Administration was commenced April 28, 2008 as a foreign main proceeding subsidiary to the U.S. bankruptcy proceeding, and on June 18, 2008 the UK High Court of Justice ordered the Administration recognized as a foreign main proceeding, limiting the scope of the Administration to those assets in the UK or otherwise necessary to carry out the Administration. The administrators issued a Final Report on April 16, 2009, and the Administration was formally concluded and closed April 24, 2009.

b. The Trustee may submit an order to the Bankruptcy Court sustaining each Omnibus Objection as to Claims for which the Trustee does not receive a timely Response without further notice to such claimants. The Trustee may submit an order for any Claims in an Omnibus Objection for which no Response is filed, even if there are Responses to other Claims objected to in such Omnibus Objection.

Reservation of Rights

18. Except as explicitly set forth herein, the Trustee expressly reserves the right to amend, modify or supplement this Sixth Omnibus Objection and to file additional objections to the Claims (whether filed or listed on the Schedules) that may be asserted against the Debtor notwithstanding the relief requested in this Sixth Omnibus Objection. Should one or more of the grounds for objection stated in this Sixth Omnibus Objection be dismissed, the Trustee reserves its right to object on other grounds or on any other or additional grounds that the Trustee discovers. The Trustee further reserves the right to engage in any action, including but not limited to avoidance actions, to bring recovery to the estate, including but not limited to actions against the parties listed on Exhibit A.

Responses to Objections

A. Filing and Service of Responses.

19. Claimants who disagree with the Sixth Omnibus Objection must file a written response (a "Response") in accordance with the Procedures. If a claimant does not file and serve a Response, the Bankruptcy Court may sustain the Sixth Omnibus Objection with respect to such Claim without further notice to the claimant. Each claimant must take reasonable steps to assure that its Response is received in accordance with the Procedures.

B. Contents of Response.

20. To file a Response to the Sixth Omnibus Objection, each claimant ***must*** provide the following information:

- a. a caption setting forth the name of the Bankruptcy Court, the name of the Debtor, the case number and the title of the Sixth Omnibus Objection;
- b. the claimant's name and an explanation for the amount and/or classification of the Claim;
- c. a concise statement setting forth the reasons why the Bankruptcy Court should not grant the Sixth Omnibus Objection, including, without limitation, the specific factual and legal bases upon which the claimant will rely in opposing the Sixth Omnibus Objection;
- d. a copy of any documentation or other evidence of the Claim, to the extent not already included with the Claim, upon which the claimant will rely in opposing the Sixth Omnibus Objection at the evidentiary hearing, if one is scheduled;
- e. a signed declaration of a person with personal knowledge of the relevant facts that support the Response; and
- f. the claimant's name, address, telephone number and email address (or facsimile number, if no email is available), and/or the name, address, telephone number and email address (or facsimile number of the claimant's attorney and/or designated representative, if no email is available), to whom the attorneys for the Trustee should serve a reply to the Response, if any.

C. Required Procedures to File a Response.

21. To file a Response, each claimant must file it with the Bankruptcy Court in accordance with General Order M-242 (as amended) of the United States Bankruptcy Court for the Southern District of New York. Registered users of the Bankruptcy Court's case filing system must file electronically, and all other interested parties must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect or any other Windows-based word processing format).

22. A copy of each Response must be submitted in hard copy form directly to the Chambers of the Hon. Robert D. Drain, United States Bankruptcy Court, 300 Quarropas Street, White Plains, NY 10601-5085, Attn: Eddie Andino, Courtroom Deputy.

23. Additional copies of the Response must be mailed or otherwise delivered to (a) the Trustee, Turnaround Advisors, LLC, Attn: Robert Getzewich, P.O. Box 193, Franklin Lakes, NJ 07417 (b) the Trustee's counsel, Cohen Tauber Spievack & Wagner P.C., 420 Lexington Ave., Suite 2400, New York, NY 10170 (Attn: Joseph M. Vann), (c) the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004, Attn: Brian Masumoto in each case **to be received no later than 4:00 pm (prevailing Eastern Time) on February 25, 2009 (the "Response Deadline")**.

D. Timely Response Required

24. If a Response is properly and timely filed and served in accordance with the above procedures, and the Trustee is unable to reach a consensual resolution with the Claimant, the Trustee may request the Court to conduct a hearing with respect to this Sixth Omnibus Objection as to such Claimants and the Response. Each claimant will be notified if a hearing is to be held as to its Claim and Response.

25. Only those Responses made in writing and timely filed and received will be considered by the Court at any hearing. The Trustee reserves the right to seek to adjourn a hearing with respect to a specific objection set forth herein and any Response thereto.

E. Effect of Failure to File a Response.

26. If a Claimant whose Claim is subject to this Sixth Omnibus Objection and who is served with the Sixth Omnibus Objection fails to file and serve a timely Response in compliance with the foregoing procedures, the Trustee may present to the Court an appropriate order disallowing, reclassifying, expunging and/or changing the amount of such Claim without further notice to the Claimant.

Replies to Responses

27. The Trustee may, at its option, file and serve a reply to a Claimant's Response so that it is received by the Claimant (or counsel, if represented) no later than 4:00 p.m. (Prevailing Eastern Time) on the day immediately preceding the date of any hearing on this Sixth Omnibus Objection.

Further Information

28. A copy of the Procedures may be obtained from the Claims Agent's website, found at www.kccllc.net/eosairlines. Questions about this Sixth Omnibus Objection or requests for additional information about the proposed disposition of Claims thereunder should be directed to the Trustee, by e-mail to getzewichrj2@aol.com, or in writing to Turnaround Advisors, LLC, P.O. Box 193, Franklin Lakes, NJ 07417 Attn: Robert Getzewich.

29. Claimants should not contact the Clerk of the Bankruptcy Court or the United States Trustee to discuss their Claims.

Notice

30. Notice of this Objection has been provided to: (a) the Office of the United States Trustee; and (b) all Claimants whose Claims are being objected to herein. In light of the nature of the relief requested herein and the Procedures, the Trustee respectfully submits that no other or further notice is necessary.

Memorandum of Law

31. Because the legal points and authorities upon which this Objection relies are incorporated herein, the Trustee respectfully requests that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

No Prior Request

32. No prior motion for the relief requested herein has been made to this or any other court.

WHEREFORE, the Trustee respectfully requests that the Court enter an order (a) granting the relief requested herein and (b) granting the Trustee such other and further relief as is just.

Dated: New York, NY
January 12, 2010

Respectfully submitted,

COHEN TAUBER SPIEVACK & WAGNER P.C.

By: 

Joseph M. Vann

420 Lexington Avenue, Suite 2400
New York, New York 10170
Voice: (212) 586-5800
Fax: (212) 586-5095

*Counsel to the Liquidating Trustee for the
Eos Airlines, Inc. Liquidation Trust*

Exhibit A

Schedule of All Objections

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT A - INDEX OF ALL OBJECTIONS**

Date Filed	Claim No.	Name	Objection Exhibit	Objection Basis
6/17/08	137	A UZZO & CO CPA	Exhibit G	Liability Disputed
		Abby Wilson	Exhibit I	Not Liability of Estate
6/23/08	185	ADEMAR JOSE	Exhibit C	Books and Records
8/11/08	743	Advanced Travel Partners UK LTD	Exhibit C	Books and Records
6/20/08	260	ADVENTURE TRAVEL	Exhibit F	Claims to be Re-Classified
		Agne Kleinauskaite	Exhibit I	Not Liability of Estate
7/23/08	437	AIG Excess Liability Insurance	Exhibit G	Liability Disputed
7/28/08	476	AIRLINES REPORTING CORPORATION	Exhibit E	Insufficient Documentation
		Alfred Weerasiri	Exhibit I	Not Liability of Estate
7/28/08	753	Andrew G Morgan	Exhibit G	Liability Disputed
7/24/08	548	Angella De La Torre	Exhibit D	Amended/Supceded
7/24/08	557	ANGELLA DE LA TORRE	Exhibit D	Amended/Supceded
		Anne Strothard	Exhibit I	Not Liability of Estate
8/26/08	755	ASAP Corporation a Washington Corporation	Exhibit C	Books and Records
6/9/08	122	AT&T Corp	Exhibit E	Insufficient Documentation
5/6/08	39	Aviation Innovations International LLC	Exhibit G	Liability Disputed
5/7/08	10	BAA LTD	Exhibit C	Books and Records
5/15/08	26	Brooklands Carriage Co	Exhibit C	Books and Records
7/8/08	324	C01112571	Exhibit E	Insufficient Documentation
7/21/08	401	C01117051	Exhibit G	Liability Disputed
6/27/08	217	C01117132	Exhibit G	Liability Disputed
6/27/08	220	C01117143	Exhibit G	Liability Disputed
7/23/08	432	C01121855	Exhibit C	Books and Records
7/7/08	307	C01131051	Exhibit E	Insufficient Documentation
5/15/08	23	C0113580	Exhibit C	Books and Records
7/21/08	399	C01137491	Exhibit E	Insufficient Documentation
7/14/08	395	C01139311	Exhibit G	Liability Disputed
10/20/08	782	C01147954	Exhibit H	Late Filed
7/11/08	335	C01150824	Exhibit E	Insufficient Documentation
5/1/08	50	C01157006	Exhibit G	Liability Disputed
6/23/08	193	C01160635	Exhibit C	Books and Records
7/28/08	523	C01163752	Exhibit E	Insufficient Documentation
7/28/08	520	C01163763	Exhibit E	Insufficient Documentation
7/28/08	522	C01163774	Exhibit E	Insufficient Documentation
7/23/08	435	C01167381	Exhibit C	Books and Records
6/26/08	214	C01170111	Exhibit G	Liability Disputed
10/27/08	785	C01171032	Exhibit E	Insufficient Documentation

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT A - INDEX OF ALL OBJECTIONS**

Date Filed	Claim No.	Name	Objection Exhibit	Objection Basis
7/14/08	348	C0117183	Exhibit E	Insufficient Documentation
6/25/08	211	C01175114	Exhibit G	Liability Disputed
7/8/08	325	C01177446	Exhibit F	Claims to be Re-Classified
6/27/08	219	C01178301	Exhibit G	Liability Disputed
6/19/08	143	C01188742	Exhibit C	Books and Records
7/1/08	253	C01190960	Exhibit G	Liability Disputed
7/15/08	375	C01192146	Exhibit F	Claims to be Re-Classified
5/29/08	18	C0123144	Exhibit D	Amended/Superseded
6/20/08	146	C0123494	Exhibit C	Books and Records
11/3/08	787	C0138986	Exhibit H	Late Filed
6/23/08	191	C0141661	Exhibit G	Liability Disputed
6/26/08	213	C0148204	Exhibit E	Insufficient Documentation
7/17/08	385	C0153350	Exhibit E	Insufficient Documentation
7/18/08	388	C0153944	Exhibit C	Books and Records
6/4/08	111	C0159415	Exhibit F	Claims to be Re-Classified
7/14/08	344	C0161106	Exhibit E	Insufficient Documentation
7/14/08	343	C0161110	Exhibit E	Insufficient Documentation
7/28/08	509	C0165564	Exhibit E	Insufficient Documentation
6/24/08	197	C0166942	Exhibit E	Insufficient Documentation
5/23/08	36	C016941	Exhibit B	Duplicate Claims
12/17/08	798	C016941	Exhibit B	Duplicate Claims
7/15/08	365	C0169731	Exhibit C	Books and Records
6/24/08	186	C017840	Exhibit G	Liability Disputed
7/24/08	455	C0179152	Exhibit C	Books and Records
6/24/08	188	C0181815	Exhibit E	Insufficient Documentation
6/23/08	192	C0185050	Exhibit E	Insufficient Documentation
7/21/08	405	C0185802	Exhibit E	Insufficient Documentation
5/2/08	54	C0189810	Exhibit C	Books and Records
7/25/08	526	C02182	Exhibit E	Insufficient Documentation
6/20/08	148	C02190	Exhibit C	Books and Records
6/18/08	175	C02197	Exhibit G	Liability Disputed
6/12/08	173	C02209	Exhibit C	Books and Records
6/12/08	173	C02209	Exhibit B	Duplicate Claims
6/12/08	199	C02209	Exhibit B	Duplicate Claims
7/24/08	453	C02218	Exhibit D	Amended/Superseded
5/12/08	69	C02223	Exhibit E	Insufficient Documentation
6/11/08	125	C02224	Exhibit C	Books and Records

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT A - INDEX OF ALL OBJECTIONS**

Date Filed	Claim No.	Name	Objection Exhibit	Objection Basis
8/1/08	699	C02232	Exhibit C	Books and Records
5/21/08	30	CAMBRIDGE BUSINESS TRAVEL	Exhibit G	Liability Disputed
7/17/08	380	Canon Financial Services Inc	Exhibit C	Books and Records
6/2/08	70	CARLSON WAGONLIT TRAVEL	Exhibit G	Liability Disputed
		Cheryl Kane	Exhibit I	Not Liability of Estate
		Claudia Haite	Exhibit I	Not Liability of Estate
7/28/08	486	CLEVELAND TRAVEL	Exhibit G	Liability Disputed
7/14/08	360	Click Travel LTD	Exhibit C	Books and Records
		Clive Hayward	Exhibit I	Not Liability of Estate
		Colin Stewart	Exhibit I	Not Liability of Estate
		Craig Palmer	Exhibit I	Not Liability of Estate
8/26/08	756	Daniel Cadeaux	Exhibit G	Liability Disputed
		Daniel Cadeaux	Exhibit I	Not Liability of Estate
7/23/08	423	David Daniels	Exhibit C	Books and Records
7/28/08	698	David Dominik	Exhibit G	Liability Disputed
7/28/08	751	David Spurlock	Exhibit E	Insufficient Documentation
6/13/08	129	Derichebourg ICS Multiservices	Exhibit C	Books and Records
7/28/08	505	deSter Corporation	Exhibit C	Books and Records
7/7/08	292	DO & CO Event & Airline Catering Limited	Exhibit C	Books and Records
7/7/08	293	DO & CO Event & Airline Catering Limited	Exhibit C	Books and Records
5/23/08	63	DO & CO New York Catering Inc	Exhibit C	Books and Records
7/7/08	297	DO & CO New York Catering Inc	Exhibit C	Books and Records
		Duncan Hunting	Exhibit I	Not Liability of Estate
10/21/08	779	Empirecls Worldwide Chauffeured Services	Exhibit H	Late Filed
5/23/08	34	EOS10002	Exhibit C	Books and Records
5/19/08	99	EOS100028	Exhibit G	Liability Disputed
6/5/08	109	EOS10003	Exhibit C	Books and Records
5/14/08	68	EOS10005	Exhibit C	Books and Records
7/10/08	330	EOS10008	Exhibit G	Liability Disputed
7/24/08	451	EOS10012	Exhibit G	Liability Disputed
7/7/08	563	EOS10014	Exhibit G	Liability Disputed
7/7/08	565	EOS10016	Exhibit G	Liability Disputed
7/7/08	566	EOS10017	Exhibit G	Liability Disputed
5/2/08	53	EOS10021	Exhibit C	Books and Records
5/15/08	21	EOS10022	Exhibit G	Liability Disputed
6/3/08	58	EOS10024	Exhibit G	Liability Disputed
5/8/08	93	EOS10025	Exhibit C	Books and Records

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT A - INDEX OF ALL OBJECTIONS**

Date Filed	Claim No.	Name	Objection Exhibit	Objection Basis
5/5/08	8	EOS10026	Exhibit G	Liability Disputed
5/23/08	15	EOS10030	Exhibit C	Books and Records
8/26/08	754	ET Travel Limited	Exhibit C	Books and Records
7/8/08	312	EXCEL	Exhibit C	Books and Records
7/25/08	516	F&E Aircraft Maintenance JFK	Exhibit C	Books and Records
7/3/08	271	FAIRS FARE	Exhibit G	Liability Disputed
7/14/08	357	FIRST HR LIMITED	Exhibit C	Books and Records
5/27/08	90	Ford Motor Credit Company	Exhibit C	Books and Records
7/14/08	355	GECAS AMS Formerly The Memphis Group	Exhibit C	Books and Records
7/25/08	515	Global Security Associates LLC	Exhibit C	Books and Records
		Helen Knight	Exhibit I	Not Liability of Estate
		Hollie Button	Exhibit I	Not Liability of Estate
6/30/08	305	IBM Credit LLC	Exhibit D	Amended/Superceded
1/14/09	800	IBM Credit LLC	Exhibit D	Amended/Superceded
7/22/08	496	Imperial Capital LLC	Exhibit E	Insufficient Documentation
1/5/09	802	INFLIGHT SUPPLIES & SERVICE LLC	Exhibit H	Late Filed
5/29/08	17	Intagio Corporation	Exhibit G	Liability Disputed
7/28/08	696	Jake Mizrahi	Exhibit G	Liability Disputed
7/28/08	497	James Prebil	Exhibit C	Books and Records
1/23/09	804	Japan Airlines Management Corp	Exhibit H	Late Filed
		Javier Canino Ramos	Exhibit I	Not Liability of Estate
7/28/08	686	Jeffrey Crow	Exhibit C	Books and Records
		Jennifer Burnell	Exhibit I	Not Liability of Estate
7/28/08	695	Jesse Rogers	Exhibit G	Liability Disputed
		Jill McCourt	Exhibit I	Not Liability of Estate
7/18/08	392	John Klaus	Exhibit C	Books and Records
7/22/08	430	Kevin Kelly	Exhibit C	Books and Records
7/8/08	311	Koninklijke Luchtvaart Maatschppij NV	Exhibit C	Books and Records
		Kristina Kyriacou	Exhibit I	Not Liability of Estate
		Lisa Desborough	Exhibit I	Not Liability of Estate
6/30/08	224	Llanllyr Water Company Ltd	Exhibit C	Books and Records
		Lyndsey Ball	Exhibit I	Not Liability of Estate
7/8/08	309	M2000 Corp	Exhibit B	Duplicate Claims
7/8/08	309	M2000 Corp	Exhibit E	Insufficient Documentation
11/28/08	794	M2000 Corp	Exhibit B	Duplicate Claims
		Mary Ward	Exhibit I	Not Liability of Estate
7/28/08	475	MCR Corporate Restructuring	Exhibit D	Amended/Superceded

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT A - INDEX OF ALL OBJECTIONS**

Date Filed	Claim No.	Name	Objection Exhibit	Objection Basis
3/16/09	807	MCR Corporate Restructuring	Exhibit D	Amended/Superseded
5/20/08	27	MHW LTD Lanson Intl	Exhibit G	Liability Disputed
7/28/08	542	Microsoft Corporation and Microsoft Licensing GP	Exhibit D	Amended/Superseded
5/18/09	810	Microsoft Corporation and Microsoft Licensing GP	Exhibit D	Amended/Superseded
5/18/09	810	Microsoft Corporation and Microsoft Licensing GP	Exhibit E	Insufficient Documentation
		Miranda Holt	Exhibit I	Not Liability of Estate
		Nathalie Byer	Exhibit I	Not Liability of Estate
10/1/08	769	New York State Department of Taxation and Finance	Exhibit D	Amended/Superseded
11/24/08	792	New York State Department of Taxation and Finance	Exhibit D	Amended/Superseded
12/18/08	799	New York State Department of Taxation and Finance	Exhibit D	Amended/Superseded
12/18/08	799	New York State Department of Taxation and Finance	Exhibit C	Books and Records
3/17/09	806	New York State Department of Taxation and Finance	Exhibit D	Amended/Superseded
6/29/09	809	New York State Department of Taxation and Finance	Exhibit D	Amended/Superseded
10/27/09	811	New York State Department of Taxation and Finance	Exhibit D	Amended/Superseded
10/27/09	811	New York State Department of Taxation and Finance	Exhibit G	Liability Disputed
7/16/08	549	Northeast Verizon Wireless	Exhibit C	Books and Records
7/21/08	412	Paul B Schneider	Exhibit G	Liability Disputed
6/23/08	183	PCL Cleaning Serviced Limited	Exhibit C	Books and Records
		Peter Guerin	Exhibit I	Not Liability of Estate
7/28/08	546	Phoenix Capital Partners LLC	Exhibit E	Insufficient Documentation
7/28/08	485	PORTMAN TRAVEL GROUP	Exhibit G	Liability Disputed
5/16/08	57	Publicis Dialog	Exhibit E	Insufficient Documentation
7/8/08	306	Richard H Rovsek	Exhibit C	Books and Records
7/8/08	306	Richard H Rovsek	Exhibit B	Duplicate Claims
11/19/08	790	Richard H Rovsek	Exhibit B	Duplicate Claims
11/28/08	796	Richard Rovsek	Exhibit B	Duplicate Claims
7/24/08	443	Right Now Technologies Inc	Exhibit C	Books and Records
7/21/08	413	Ronald T Walters	Exhibit G	Liability Disputed
		Roselyn Hamera	Exhibit I	Not Liability of Estate
		Russell Lacy	Exhibit I	Not Liability of Estate
7/21/08	410	Sabre Inc	Exhibit C	Books and Records
		Sarah Goddard	Exhibit I	Not Liability of Estate
		Sarah Williamson	Exhibit I	Not Liability of Estate
		Sergio Gambardella	Exhibit I	Not Liability of Estate
7/18/08	394	Servisair UK Limited	Exhibit C	Books and Records
6/23/08	168	Skycapacity Limited	Exhibit C	Books and Records
6/4/08	110	SkyWorks Capital LLC	Exhibit C	Books and Records

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT A - INDEX OF ALL OBJECTIONS**

Date Filed	Claim No.	Name	Objection Exhibit	Objection Basis
7/25/08	512	Sodexho	Exhibit C	Books and Records
7/28/08	545	Stephen Raphael	Exhibit C	Books and Records
6/16/08	134	Tameka Cunningham	Exhibit B	Duplicate Claims
6/16/08	134	Tameka Cunningham	Exhibit G	Liability Disputed
7/3/08	270	Tameka Cunningham	Exhibit B	Duplicate Claims
5/19/08	101	The Mill Group	Exhibit C	Books and Records
9/23/08	765	The Port Authority of New York & New Jersey	Exhibit C	Books and Records
6/10/08	116	The Smart Flyer Inc	Exhibit E	Insufficient Documentation
10/23/08	783	United Airlines	Exhibit G	Liability Disputed
7/14/08	362	Uttlesford District Council	Exhibit C	Books and Records
7/14/08	358	Valerie Wilson Travel Inc	Exhibit C	Books and Records
6/6/08	108	Vitaz Management Services Inc	Exhibit E	Insufficient Documentation
		Woo Lee	Exhibit I	Not Liability of Estate

Exhibit B

Schedule of Duplicate Claims To Be Expunged

SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT B - DUPLICATE CLAIMS

Date Filed	Claim No.	Name	Claim Amount	Nature	Duplicate Claim to be Expunged	Surviving Claim No.	Reason for Disallowance
5/23/08	36	C016941	\$1,384.00	General Unsecured	36		Duplicate of Claim 798
12/17/08	798	C016941	\$1,384.00	Priority		798	
6/12/08	199	C02209	FOREIGN	General Unsecured	199		Duplicate of Claim 173
6/12/08	173	C02209	FOREIGN	General Unsecured		173	
11/28/08	794	M2000 Corp	\$6,864.27	General Unsecured	794		Duplicate of Claim 309
7/8/08	309	M2000 Corp	\$6,864.27	General Unsecured		309	
11/28/08	796	Richard Rovsek	\$216,000.00	General Unsecured	796		Duplicate of Claim 306
11/19/08	790	Richard H Rovsek	\$216,000.00	General Unsecured	790		Duplicate of Claim 306
7/8/08	306	Richard H Rovsek	\$216,000.00	General Unsecured		306	
7/3/08	270	Tameka Cunningham	\$3,880.54	General Unsecured	270		Duplicate of Claim 134
6/16/08	134	Tameka Cunningham	\$3,880.54	General Unsecured		134	

Exhibit C

Schedule of Claims to be Reduced or Modified (Including, as Relevant, Reclassified as to Priority) for which the Claim Differs from the Debtor's Books and Records

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT C - BOOKS AND RECORDS**

Date Filed	Claim No.	Name	Claim Amount	Nature	(Proposed) Amount to be Allowed as Admin Priority Claim	(Proposed) Amount to be Allowed as Priority Claim	(Proposed) Amount to be Allowed as General Unsecured Claim	Note
6/23/08	185	ADEMAR JOSE	\$1,043.90	Priority	\$0.00	\$1,043.90	\$0.00	1/
6/23/08	185	ADEMAR JOSE	\$800.00	General Unsecured	\$0.00	\$0.00	\$0.00	
8/11/08	743	Advanced Travel Partners UK LTD	FOREIGN	General Unsecured	\$0.00	\$0.00	\$8,138.00	
8/26/08	755	ASAP Corporation a Washington Corporation	\$3,737,593.00	General Unsecured	\$0.00	\$0.00	\$192,955.00	
5/7/08	10	BAA LTD	\$482,472.79	General Unsecured	\$0.00	\$0.00	\$413,141.92	
5/15/08	26	Brooklands Carriage Co	FOREIGN	General Unsecured	\$0.00	\$0.00	\$14,000.00	
7/23/08	432	C01121855	\$4,603.45	General Unsecured	\$0.00	\$0.00	\$2,131.00	
5/15/08	23	C0113580	\$2,425.00	Priority	\$0.00	\$2,181.00	\$0.00	
5/15/08	23	C0113580	\$560.36	General Unsecured	\$0.00	\$0.00	\$0.00	
6/23/08	193	C01160635	\$1,514.25	Priority	\$0.00	\$1,260.70	\$0.00	
7/23/08	435	C01167381	\$2,675.35	General Unsecured	\$0.00	\$0.00	\$2,028.30	
6/19/08	143	C01188742	\$1,410.00	Priority	\$0.00	\$0.00	\$0.00	
6/19/08	143	C01188742	\$245.00	General Unsecured	\$0.00	\$0.00	\$1,655.00	
6/20/08	146	C0123494	\$2,425.00	Priority	\$0.00	\$0.00	\$0.00	
6/20/08	146	C0123494	\$753.20	General Unsecured	\$0.00	\$0.00	\$0.00	
7/18/08	388	C0153944	FOREIGN	General Unsecured	\$0.00	\$0.00	\$14,000.00	
7/15/08	365	C0169731	FOREIGN	General Unsecured	\$0.00	\$0.00	\$4,966.00	

Eos Airlines
Case No. 08-22581

1/ Allowed Priority Claim Previously Paid
2/ Allowed Administrative Priority Claim Previously Paid

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT C - BOOKS AND RECORDS**

Date Filed	Claim No.	Name	Claim Amount	Nature	(Proposed) Amount to be Allowed as Admin Priority Claim	(Proposed) Amount to be Allowed as Priority Claim	(Proposed) Amount to be Allowed as General Unsecured Claim	Note
7/24/08	455	C0179152	FOREIGN	General Unsecured	\$0.00	\$0.00	\$3,370.00	
5/2/08	54	C0189810	\$4,322.30	General Unsecured	\$0.00	\$0.00	\$2,309.80	
6/20/08	148	C02190	\$31,720.00	General Unsecured	\$0.00	\$0.00	\$24,579.27	
6/12/08	173	C02209	FOREIGN	General Unsecured	\$0.00	\$0.00	\$101,052.00	
6/11/08	125	C02224	\$36,606.70	Priority	\$0.00	\$0.00	\$26,076.30	
8/1/08	699	C02232	\$81,369.03	General Unsecured	\$0.00	\$0.00	\$24,000.00	
7/17/08	380	Canon Financial Services Inc	\$68,284.84	General Unsecured	\$0.00	\$0.00	\$6,758.00	
7/14/08	360	Click Travel LTD	FOREIGN	General Unsecured	\$0.00	\$0.00	\$2,694.00	
7/23/08	423	David Daniels	\$1,430.77	Priority	\$0.00	\$1,430.77	\$0.00	1/
7/23/08	423	David Daniels	\$9,426.56	General Unsecured	\$0.00	\$0.00	\$0.00	
6/13/08	129	Derichebourg ICS Multiservices	FOREIGN	General Unsecured	\$0.00	\$0.00	\$39,390.00	
7/28/08	505	deSter Corporation	\$32,582.31	General Unsecured	\$0.00	\$0.00	\$19,105.80	
7/7/08	292	DO & CO Event & Airline Catering Limited	\$45,819.69	General Unsecured	\$0.00	\$0.00	\$0.00	
7/7/08	293	DO & CO Event & Airline Catering Limited	\$34,196.87	General Unsecured	\$0.00	\$0.00	\$0.00	
7/7/08	293	DO & CO Event & Airline Catering Limited	\$113,010.82	Admin Priority	\$113,010.82	\$0.00	\$0.00	2/
5/23/08	63	DO & CO New York Catering Inc	\$69,153.86	Admin Priority	\$69,153.86	\$0.00	\$0.00	2/

Eos Airlines
Case No. 08-22581

1/ Allowed Priority Claim Previously Paid
2/ Allowed Administrative Priority Claim Previously Paid

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT C - BOOKS AND RECORDS**

Date Filed	Claim No.	Name	Claim Amount	Nature	(Proposed) Amount to be Allowed as Admin Priority Claim	(Proposed) Amount to be Allowed as Priority Claim	(Proposed) Amount to be Allowed as General Unsecured Claim	Note
5/23/08	63	DO & CO New York Catering Inc	\$51,130.24	General Unsecured	\$0.00	\$0.00	\$0.00	
7/7/08	297	DO & CO New York Catering Inc	\$3,160.83	General Unsecured	\$0.00	\$0.00	\$0.00	
5/23/08	34	EOS10002	\$3,023.10	General Unsecured	\$0.00	\$0.00	\$1,768.10	
6/5/08	109	EOS10003	FOREIGN	General Unsecured	\$0.00	\$0.00	\$7,188.00	
5/14/08	68	EOS10005	\$2,425.00	Priority	\$0.00	\$0.00	\$0.00	
5/14/08	68	EOS10005	\$652.00	General Unsecured	\$0.00	\$0.00	\$3,077.00	
5/2/08	53	EOS10021	\$1,708.00	General Unsecured	\$0.00	\$0.00	\$1,305.50	
5/8/08	93	EOS10025	\$2,425.00	Priority	\$0.00	\$0.00	\$0.00	
5/8/08	93	EOS10025	\$696.70	General Unsecured	\$0.00	\$0.00	\$0.00	
5/23/08	15	EOS10030	FOREIGN	Priority	\$0.00	\$2,425.00	\$891.00	
8/26/08	754	ET Travel Limited	FOREIGN	General Unsecured	\$0.00	\$0.00	\$2,636.00	
7/8/08	312	EXCEL	FOREIGN	General Unsecured	\$0.00	\$0.00	\$1,746.00	
7/25/08	516	F&E Aircraft Maintenance JFK	\$18,000.03	General Unsecured	\$0.00	\$0.00	\$928.00	
7/14/08	357	FIRST HR LIMITED	FOREIGN	General Unsecured	\$0.00	\$0.00	\$458.00	
5/27/08	90	Ford Motor Credit Company	\$13,988.60	General Unsecured	\$0.00	\$0.00	\$699.00	
7/14/08	355	GECAS AMS Formerly The Memphis Group	\$51,671.19	General Unsecured	\$0.00	\$0.00	\$6,012.00	

Eos Airlines
Case No. 08-22581

1/ Allowed Priority Claim Previously Paid
2/ Allowed Administrative Priority Claim Previously Paid

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT C - BOOKS AND RECORDS**

Date Filed	Claim No.	Name	Claim Amount	Nature	(Proposed) Amount to be Allowed as Admin Priority Claim	(Proposed) Amount to be Allowed as Priority Claim	(Proposed) Amount to be Allowed as General Unsecured Claim	Note
7/25/08	515	Global Security Associates LLC	\$152,589.96	General Unsecured	\$0.00	\$0.00	\$97,374.55	
7/28/08	497	James Prebil	\$100,000.00	General Unsecured	\$0.00	\$0.00	\$50,000.00	
7/28/08	686	Jeffrey Crow	\$4,499.22	Priority	\$0.00	\$4,499.22	\$0.00	1/
7/28/08	686	Jeffrey Crow	\$9,168.30	General Unsecured	\$0.00	\$0.00	\$0.00	
7/18/08	392	John Klaus	\$1,430.77	Priority	\$0.00	\$1,430.77	\$0.00	1/
7/18/08	392	John Klaus	\$10,669.10	General Unsecured	\$0.00	\$0.00	\$0.00	
7/22/08	430	Kevin Kelly	\$9,286.45	Priority	\$0.00	\$9,286.45	\$0.00	1/
7/22/08	430	Kevin Kelly	\$32,029.27	General Unsecured	\$0.00	\$0.00	\$0.00	
7/8/08	311	Koninklijke Luchtvaart Maatschppij NV	\$253,750.00	General Unsecured	\$0.00	\$0.00	\$27,634.00	
6/30/08	224	Llanllyr Water Company Ltd	FOREIGN	General Unsecured	\$0.00	\$0.00	\$3,744.00	
12/18/08	799	New York State Department of Taxation and Finance	\$3,313.90	Priority	\$0.00	\$629.69	\$0.00	
12/18/08	799	New York State Department of Taxation and Finance	\$200.48	General Unsecured	\$0.00	\$0.00	\$0.00	
7/16/08	549	Northeast Verizon Wireless	\$31,430.94	General Unsecured	\$0.00	\$0.00	\$18,607.00	
6/23/08	183	PCL Cleaning Serviced Limited	FOREIGN	General Unsecured	\$0.00	\$0.00	\$2,394.00	
7/8/08	306	Richard H Rovsek	\$216,000.00	General Unsecured	\$0.00	\$0.00	\$0.00	
7/24/08	443	Right Now Technologies Inc	\$21,600.00	General Unsecured	\$0.00	\$0.00	\$2,577.00	
7/21/08	410	Sabre Inc	\$2,500,718.37	General Unsecured	\$0.00	\$0.00	\$94,351.00	
7/18/08	394	Servisair UK Limited	\$133,606.31	General Unsecured	\$0.00	\$0.00	\$113,530.70	

Eos Airlines
Case No. 08-22581

1/ Allowed Priority Claim Previously Paid
2/ Allowed Administrative Priority Claim Previously Paid

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT C - BOOKS AND RECORDS**

Date Filed	Claim No.	Name	Claim Amount	Nature	(Proposed) Amount to be Allowed as Admin Priority Claim	(Proposed) Amount to be Allowed as Priority Claim	(Proposed) Amount to be Allowed as General Unsecured Claim	Note
6/23/08	168	Skycapacity Limited	\$92,600.00	General Unsecured	\$0.00	\$0.00	\$1,400.00	
6/4/08	110	SkyWorks Capital LLC	\$95,000.00	General Unsecured	\$0.00	\$0.00	\$10,000.00	
7/25/08	512	Sodexho	FOREIGN	General Unsecured	\$0.00	\$0.00	\$10,173.00	
7/28/08	545	Stephen Raphael	\$7,996.39	Priority	\$0.00	\$7,996.39	\$0.00	1/
7/28/08	545	Stephen Raphael	\$4,247.51	General Unsecured	\$0.00	\$0.00	\$0.00	
5/19/08	101	The Mill Group	FOREIGN	Priority	\$0.00	\$0.00	\$0.00	
9/23/08	765	The Port Authority of New York & New Jersey	\$263,542.63	General Unsecured	\$0.00	\$0.00	\$258,442.63	
7/14/08	362	Uttlesford District Council	FOREIGN	General Unsecured	\$0.00	\$0.00	\$25,458.00	
7/14/08	358	Valerie Wilson Travel Inc	\$40,850.58	General Unsecured	\$0.00	\$0.00	\$11,142.00	

Eos Airlines
Case No. 08-22581

1/ Allowed Priority Claim Previously Paid
2/ Allowed Administrative Priority Claim Previously Paid

Exhibit D

Schedule of Amended or Superseded Claims to be Expunged

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT D - AMENDED AND/OR SUPERCEDED CLAIMS TO BE EXPUNGED**

Date Filed	Claim No.	Name	Claim Amount	Nature	Amended/Superceded Claim to be Expunged	Surviving Claim No.	Reason for Disallowance	Note
7/24/08	557	ANGELLA DE LA TORRE	UNLIQUIDATED	Priority	557		Amended/Superceded by Claim 548	
7/24/08	548	Angella De La Torre	\$1,151.14	Priority		548		1/
5/29/08	18	C0123144	\$34,976.00	General Unsecured	18		Amended/Superceded by Claim 453	
7/24/08	453	C02218	\$34,976.00	General Unsecured		453		
6/30/08	305	IBM Credit LLC	\$58,134.91	General Unsecured	305		Amended/Superceded by Claim 800	
1/14/09	800	IBM Credit LLC	\$38,292.30	General Unsecured		800		
7/28/08	475	MCR Corporate Restructuring	UNLIQUIDATED	Priority	475		Amended/Superceded by Claim 807	
3/16/09	807	MCR Corporate Restructuring	\$307,315.00	General Unsecured		807		
7/28/08	542	Microsoft Corporation and Microsoft Licensing GP	\$2,159.89	General Unsecured	542		Amended/Superceded by Claim 810	
5/18/09	810	Microsoft Corporation and Microsoft Licensing GP	\$160,663.91	General Unsecured		810		
10/1/08	769	New York State Department of Taxation and Finance	\$126.21	General Unsecured	769		Amended/Superceded by Claim 799	
10/1/08	769	New York State Department of Taxation and Finance	\$1,184.21	Priority	769		Amended/Superceded by Claim 799	
12/18/08	799	New York State Department of Taxation and Finance	\$200.48	General Unsecured		799		
12/18/08	799	New York State Department of Taxation and Finance	\$3,313.90	Priority		799		
11/24/08	792	New York State Department of Taxation and Finance	\$126.21	General Unsecured	792		Amended/Superceded by Claim 799	
11/24/08	792	New York State Department of Taxation and Finance	\$3,313.90	Priority	792		Amended/Superceded by Claim 799	
12/18/08	799	New York State Department of Taxation and Finance	\$200.48	General Unsecured		799		
12/18/08	799	New York State Department of Taxation and Finance	\$3,313.90	Priority		799		
3/17/09	806	New York State Department of Taxation and Finance	\$1,620.18	Admin Priority	806		Amended/Superceded by Claim 811	
6/29/09	809	New York State Department of Taxation and Finance	\$2,765.47	Admin Priority	809		Amended/Superceded by Claim 811	
10/27/09	811	New York State Department of Taxation and Finance	\$3,879.04	Admin Priority		811		

Exhibit E

Schedule of Claims with Insufficient Supporting Documentation to be Expunged

SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT E- CLAIMS WITH INSUFFICIENT SUPPORTING DOCUMENTATION TO BE EXPUNGED

Date Filed	Claim No.	Name	Claim Amount to be Expunged	Nature	Reason for Disallowance
7/28/08	476	AIRLINES REPORTING CORPORATION	\$180,409.46	General Unsecured	Insufficient Supporting Documentation
6/9/08	122	AT&T Corp	\$23,482.51	General Unsecured	Insufficient Supporting Documentation
7/8/08	324	C01112571	\$4,241.87	General Unsecured	Insufficient Supporting Documentation
7/7/08	307	C01131051	\$5,571.80	General Unsecured	Insufficient Supporting Documentation
7/21/08	399	C01137491	\$4,425.00	General Unsecured	Insufficient Supporting Documentation
7/11/08	335	C01150824	\$5,350.00	General Unsecured	Insufficient Supporting Documentation
7/28/08	523	C01163752	\$4,301.80	General Unsecured	Insufficient Supporting Documentation
7/28/08	520	C01163763	\$4,301.80	General Unsecured	Insufficient Supporting Documentation
7/28/08	522	C01163774	\$4,301.80	General Unsecured	Insufficient Supporting Documentation
10/27/08	785	C01171032	\$2,836.64	General Unsecured	Insufficient Supporting Documentation
7/14/08	348	C0117183	\$4,403.00	General Unsecured	Insufficient Supporting Documentation
6/26/08	213	C0148204	UNLIQUIDATED	General Unsecured	Insufficient Supporting Documentation
7/17/08	385	C0153350	\$46,228.60	General Unsecured	Insufficient Supporting Documentation
7/14/08	344	C0161106	\$750.00	Priority	Insufficient Supporting Documentation
7/14/08	343	C0161110	\$750.00	Priority	Insufficient Supporting Documentation
7/28/08	509	C0165564	\$75,000.00	General Unsecured	Insufficient Supporting Documentation
6/24/08	197	C0166942	\$39,330.00	General Unsecured	Insufficient Supporting Documentation

SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT E- CLAIMS WITH INSUFFICIENT SUPPORTING DOCUMENTATION TO BE EXPUNGED

Date Filed	Claim No.	Name	Claim Amount to be Expunged	Nature	Reason for Disallowance
6/24/08	188	C0181815	\$6,000.00	General Unsecured	Insufficient Supporting Documentation
6/23/08	192	C0185050	\$65,271.00	General Unsecured	Insufficient Supporting Documentation
7/21/08	405	C0185802	\$2,765.18	General Unsecured	Insufficient Supporting Documentation
7/25/08	526	C02182	\$60,755.00	General Unsecured	Insufficient Supporting Documentation
5/12/08	69	C02223	\$25,706.60	General Unsecured	Insufficient Supporting Documentation
7/28/08	751	David Spurlock	\$150,000.00	General Unsecured	Insufficient Supporting Documentation
7/22/08	496	Imperial Capital LLC	\$125,000.00	General Unsecured	Insufficient Supporting Documentation
7/8/08	309	M2000 Corp	\$6,864.27	General Unsecured	Insufficient Supporting Documentation
5/18/09	810	Microsoft Corporation and Microsoft Licensing GP	\$160,663.91	General Unsecured	Insufficient Supporting Documentation
7/28/08	546	Phoenix Capital Partners LLC	\$1,202,747.07	General Unsecured	Insufficient Supporting Documentation
5/16/08	57	Publicis Dialog	\$50,300.00	General Unsecured	Insufficient Supporting Documentation
6/10/08	116	The Smart Flyer Inc	\$6,252.30	General Unsecured	Insufficient Supporting Documentation
6/6/08	108	Vitaz Management Services Inc	\$3,606.90	General Unsecured	Insufficient Supporting Documentation

Exhibit F

Schedule of Claims to be Reclassified

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT F - CLAIMS TO BE RE-CLASSIFIED**

Date Filed	Claim No.	Name	Claim Amount	Nature	Claim Re-Classified	
6/20/08	260	ADVENTURE TRAVEL	\$696.50	Secured	\$696.50	General Unsecured
7/8/08	325	C01177446	\$2,500.00	Priority	\$2,500.00	General Unsecured
7/15/08	375	C01192146	\$299.00	Secured	\$299.00	General Unsecured
6/4/08	111	C0159415	\$31,621.50	Priority	\$31,621.50	General Unsecured

Exhibit G

Schedule of Claims to be Expunged for which the Debtor is not Believed to be Liable

SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT G - LIABILITY DISPUTED CLAIMS TO BE EXPUNGED

Date Filed	Claim No.	Name	Claim Amount to be Expunged	Nature	Reason for Disallowance
6/17/08	137	A UZZO & CO CPA	\$12,500.00	General Unsecured	Liability Disputed
7/23/08	437	AIG Excess Liability Insurance	UNLIQUIDATED	General Unsecured	Liability Disputed
7/28/08	753	Andrew G Morgan	\$125,000.00	General Unsecured	Liability Disputed
5/6/08	39	Aviation Innovations International LLC	\$40,178.50	General Unsecured	Liability Disputed
7/21/08	401	C01117051	\$3,888.38	General Unsecured	Liability Disputed
6/27/08	217	C01117132	\$1,925.85	General Unsecured	Liability Disputed
6/27/08	220	C01117143	\$1,398.35	General Unsecured	Liability Disputed
7/14/08	395	C01139311	\$1,961.10	General Unsecured	Liability Disputed
5/1/08	50	C01157006	\$7,000.48	General Unsecured	Liability Disputed
6/26/08	214	C01170111	\$2,010.00	General Unsecured	Liability Disputed
6/25/08	211	C01175114	\$7,584.90	General Unsecured	Liability Disputed
6/27/08	219	C01178301	FOREIGN	General Unsecured	Liability Disputed
7/1/08	253	C01190960	\$2,767.60	General Unsecured	Liability Disputed
6/23/08	191	C0141661	\$4,000.00	General Unsecured	Liability Disputed

SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT G - LIABILITY DISPUTED CLAIMS TO BE EXPUNGED

Date Filed	Claim No.	Name	Claim Amount to be Expunged	Nature	Reason for Disallowance
6/24/08	186	C017840	\$2,469.90	General Unsecured	Liability Disputed
6/18/08	175	C02197	\$45,753.60	General Unsecured	Liability Disputed
5/21/08	30	CAMBRIDGE BUSINESS TRAVEL	\$9,620.00	General Unsecured	Liability Disputed
6/2/08	70	CARLSON WAGONLIT TRAVEL	FOREIGN	General Unsecured	Liability Disputed
7/28/08	486	CLEVELAND TRAVEL	\$4,205.76	General Unsecured	Liability Disputed
8/26/08	756	Daniel Cadeaux	\$7,117.50	General Unsecured	Liability Disputed
7/28/08	698	David Dominik	UNLIQUIDATED	General Unsecured	Liability Disputed
5/19/08	99	EOS100028	\$3,840.00	General Unsecured	Liability Disputed
7/10/08	330	EOS10008	UNLIQUIDATED	General Unsecured	Liability Disputed
7/24/08	451	EOS10012	\$2,888.76	General Unsecured	Liability Disputed
7/7/08	563	EOS10014	FOREIGN	General Unsecured	Liability Disputed
7/7/08	565	EOS10016	\$1,773.22	General Unsecured	Liability Disputed
7/7/08	566	EOS10017	\$3,668.81	General Unsecured	Liability Disputed
5/15/08	21	EOS10022	\$2,037.78	Priority	Liability Disputed

SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT G - LIABILITY DISPUTED CLAIMS TO BE EXPUNGED

Date Filed	Claim No.	Name	Claim Amount to be Expunged	Nature	Reason for Disallowance
6/3/08	58	EOS10024	FOREIGN	General Unsecured	Liability Disputed
5/5/08	8	EOS10026	FOREIGN	General Unsecured	Liability Disputed
7/3/08	271	FAIRS FARE	\$12,204.32	General Unsecured	Liability Disputed
5/29/08	17	Intagio Corporation	\$1,254,112.17	General Unsecured	Liability Disputed
7/28/08	696	Jake Mizrahi	UNLIQUIDATED	General Unsecured	Liability Disputed
7/28/08	695	Jesse Rogers	UNLIQUIDATED	General Unsecured	Liability Disputed
5/20/08	27	MHW LTD Lanson Intl	\$39,150.00	General Unsecured	Liability Disputed
10/27/09	811	New York State Department of Taxation and Finance	\$3,879.04	Admin Priority	Liability Disputed
7/21/08	412	Paul B Schneider	\$40,628.60	General Unsecured	Liability Disputed
7/28/08	485	PORTMAN TRAVEL GROUP	\$9,395.98	General Unsecured	Liability Disputed
7/21/08	413	Ronald T Walters	\$30,486.35	General Unsecured	Liability Disputed
6/16/08	134	Tameka Cunningham	\$3,880.54	General Unsecured	Liability Disputed
10/23/08	783	United Airlines	\$9,220.00	General Unsecured	Liability Disputed

Exhibit H

Schedule of Claims to be Expunged that were Filed Late

SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT H - LATE FILED CLAIMS AND/OR INSUFFICIENT SUPPORTING DOCUMENTATION

Date Filed	Claim No.	Name	Claim Amount to be Expunged	Nature	Reason for Disallowance
10/20/08	782	C01147954	\$4,057.70	General Unsecured	Late Filed
11/3/08	787	C0138986	\$33,709.50	General Unsecured	Late Filed
10/21/08	779	Empirecls Worldwide Chauffeured Services	\$7,250.40	General Unsecured	Late Filed
1/5/09	802	INFLIGHT SUPPLIES & SERVICE LLC	\$27,834.33	General Unsecured	Late Filed
1/23/09	804	Japan Airlines Management Corp	\$46,635.98	General Unsecured	Late Filed/Insufficient Documentation

Exhibit I

Schedule of Claims to be Expunged Because They are Liabilities of the Debtor's United Kingdom Operations and were Resolved in the United Kingdom Administration

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT I - NOT LIABILITY OF ESTATE**

Date Filed	Claim No.	Name	Scheduled Amount to be Expunged	Nature	Reason for Disallowance
		Abby Wilson	\$147.43	Priority	Not Liability of Estate
		Agne Kleinauskaite	\$147.43	Priority	Not Liability of Estate
		Alfred Weerasiri	\$920.19	Priority	Not Liability of Estate
		Anne Strothard	\$611.54	Priority	Not Liability of Estate
		Cheryl Kane	\$147.43	Priority	Not Liability of Estate
		Claudia Haite	\$147.43	Priority	Not Liability of Estate
		Clive Hayward	\$736.15	Priority	Not Liability of Estate
		Colin Stewart	\$430.77	Priority	Not Liability of Estate
		Craig Palmer	\$147.43	Priority	Not Liability of Estate
		Daniel Cadeaux	\$323.08	Priority	Not Liability of Estate
		Duncan Hunting	\$368.08	Priority	Not Liability of Estate
		Helen Knight	\$147.43	Priority	Not Liability of Estate
		Hollie Button	\$724.38	Priority	Not Liability of Estate
		Javier Canino Ramos	\$147.43	Priority	Not Liability of Estate
		Jennifer Burnell	\$1,460.49	Priority	Not Liability of Estate
		Jill McCourt	\$147.43	Priority	Not Liability of Estate
		Kristina Kyriacou	\$509.61	Priority	Not Liability of Estate

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT I - NOT LIABILITY OF ESTATE**

Date Filed	Claim No.	Name	Scheduled Amount to be Expunged	Nature	Reason for Disallowance
		Lisa Desborough	\$147.43	Priority	Not Liability of Estate
		Lyndsey Ball	\$509.61	Priority	Not Liability of Estate
		Mary Ward	\$344.62	Priority	Not Liability of Estate
		Miranda Holt	\$147.43	Priority	Not Liability of Estate
		Nathalie Byer	\$101.92	Priority	Not Liability of Estate
		Peter Guerin	\$920.19	Priority	Not Liability of Estate
		Roselyn Hamera	\$147.43	Priority	Not Liability of Estate
		Russell Lacy	\$736.15	Priority	Not Liability of Estate
		Sarah Goddard	\$147.43	Priority	Not Liability of Estate
		Sarah Williamson	\$597.74	Priority	Not Liability of Estate
		Sergio Gambardella	\$147.43	Priority	Not Liability of Estate
		Woo Lee	\$920.19	Priority	Not Liability of Estate

Exhibit J

Proposed Order

COHEN TAUBER SPIEVACK & WAGNER P.C.
420 Lexington Avenue, Suite 2400
New York, New York 10170
Voice: (212) 586-5800
Fax: (212) 586-5095
Joseph M. Vann

Counsel to the Liquidating Trustee for the
Eos Airlines, Inc. Liquidation Trust

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

-----X
In re: :
EOS AIRLINES, INC. : Chapter 11
: Case No. 08-22581 (RDD)
Reorganized Debtor. :
-----X

**ORDER GRANTING AND SUSTAINING SIXTH (SUBSTANTIVE) OMNIBUS
OBJECTION TO CLAIMS PURSUANT TO 11 U.S.C. § 502(b)
AND BANKRUPTCY RULE 3007 AND GRANTING RELATED RELIEF**

Upon the Debtor's Sixth (Substantive) Omnibus Objection to Claims pursuant to 11 U.S.C. § 502(b) and Bankruptcy Rule 3007 (the "Sixth Omnibus Objection");¹ and the Court having reviewed the Sixth Omnibus Objection; and the Court finding good and sufficient cause for granting the relief requested in the Sixth Omnibus Objection; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, the Standing Order of Referral of Cases to Bankruptcy Judges, dated July 10, 1984, entered by the United States District Court for the Southern District of New York, the Joint Plan and the Confirmation Order; and the Trustee of the Trust having complied

¹ Capitalized terms not otherwise defined herein shall have the meanings set forth in the Sixth Omnibus Objection.

with the Procedures set forth in the Order, dated April 24, 2009 (Docket No. 459); and the Court otherwise being fully advised in the premises, it is hereby

FOUND AND DETERMINED THAT:

A. Each holder of a Claim listed on Exhibit A hereto was properly and timely served with notice of the Sixth Omnibus Objection (Docket No. _____, Affidavit of _____).

B. The Sixth Omnibus Objection is a core proceeding pursuant to 28 U.S.C. §157(b)(2).

NOW, THEREFORE, IT IS ORDERED THAT:

1. Duplicate Claims to be Expunged. Unless otherwise set forth on Exhibit B hereto, the Claims listed on Exhibit B hereto as “Duplicate Claim Expunged” are hereby and shall be DISALLOWED AND EXPUNGED in their entirety pursuant to 11 U.S.C. § 502(b) and Fed. R. Bank. P. 3007, and the Claims listed on Exhibit B as “Surviving Claim No.” shall survive and shall be ALLOWED CLAIMS, as defined in the Joint Plan.

2. Claims to be Reduced or Modified (Including, as Relevant, Reclassified as to Priority) for Which the Claim Differs from the Debtor’s Books and Records. Unless otherwise set forth on Exhibit C hereto, pursuant to 11 U.S.C. § 502(b) and Fed. R. Bank. P. 3007, the Claims listed on Exhibit C are hereby and shall be REDUCED, MODIFIED, and/or RECLASSIFIED to the amount set forth on Exhibit C as the “Amount Allowed.”

3. Amended or Superseded Claims to be Expunged. Unless otherwise set forth on Exhibit D hereto, pursuant to 11 U.S.C. § 502(b) and Fed. R. Bank. P. 3007, the Claims listed as “Amended / Superseded Claim Expunged” on Exhibit D are hereby

DISALLOWED and EXPUNGED in their entirety and the Claims listed on Exhibit D as “Surviving Claim No” shall survive and shall be ALLOWED CLAIMS, as defined in the Joint Plan.

4. Claims with Insufficient Supporting Documentation to be Expunged.

Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bank. P. 3007, the Claims listed on Exhibit E are hereby and shall be DISALLOWED AND EXPUNGED in their entirety.

5. Claims to be Reclassified. Unless otherwise set forth on Exhibit F hereto, pursuant to 11 U.S.C. § 502(b) and Fed. R. Bank. P. 3007, the Claims listed on Exhibit F are hereby and shall be RECLASSIFIED as set forth on Exhibit F.

6. Claims to be Expunged for which the Debtor is not Believed to be Liable. Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bank. P. 3007, the Claims listed on Exhibit G are hereby and shall be DISALLOWED AND EXPUNGED as set forth on Exhibit G.

7. Claims to be Expunged that were Filed Late. Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bank. P. 3007, the Claims listed on Exhibit H are hereby and shall be DISALLOWED AND EXPUNGED as set forth on Exhibit H.

8. Claims to be Expunged Because They are Liabilities of the Debtor’s United Kingdom Operations and were Resolved in the United Kingdom Administration. Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bank. P. 3007, the Claims listed on Exhibit I are hereby and shall be DISALLOWED AND EXPUNGED as set forth on Exhibit I.

9. The Claims Agent is hereby authorized and directed to make such revisions to the official Claims Register as are necessary to reflect the relief granted pursuant to this Order.

10. The Trustee's objection to each Claim addressed in the Sixth Omnibus Objection constitutes a separate contested matter as contemplated by Fed. R. Bank. P. 9014.

11. This Order shall be deemed a separate order with respect to each Disputed Claim.

12. Any stay of this Order by any of the claimants whose Claim is subject to this Order shall only apply to the contested matter which involves such claimant and shall not stay the applicability and/or finality of this Order with respect to any other contested matters or relief granted herein, unless otherwise expressly ordered.

13. This Order is without prejudice to the Trustee's right to amend, modify or supplement the Sixth Omnibus Objection, to object to any of the Claims listed on Exhibits A through I on any grounds in future objections to Claims and to object to any other Claims or interests filed in this Chapter 11 case.

14. This Court shall retain jurisdiction over the claimants whose Claims are subject to the Sixth Omnibus Objection with respect to any matters related to or arising from the Sixth Omnibus Objection or the implementation of this Order.

Dated: New York, New York
March , 2010

UNITED STATES BANKRUPTCY JUDGE

Exhibit A

Schedule of All Objections

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT A - INDEX OF ALL OBJECTIONS**

Date Filed	Claim No.	Name	Objection Exhibit	Objection Basis
6/17/08	137	A UZZO & CO CPA	Exhibit G	Liability Disputed
		Abby Wilson	Exhibit I	Not Liability of Estate
6/23/08	185	ADEMAR JOSE	Exhibit C	Books and Records
8/11/08	743	Advanced Travel Partners UK LTD	Exhibit C	Books and Records
6/20/08	260	ADVENTURE TRAVEL	Exhibit F	Claims to be Re-Classified
		Agne Kleinauskaite	Exhibit I	Not Liability of Estate
7/23/08	437	AIG Excess Liability Insurance	Exhibit G	Liability Disputed
7/28/08	476	AIRLINES REPORTING CORPORATION	Exhibit E	Insufficient Documentation
		Alfred Weerasiri	Exhibit I	Not Liability of Estate
7/28/08	753	Andrew G Morgan	Exhibit G	Liability Disputed
7/24/08	548	Angella De La Torre	Exhibit D	Amended/Supceded
7/24/08	557	ANGELLA DE LA TORRE	Exhibit D	Amended/Supceded
		Anne Strothard	Exhibit I	Not Liability of Estate
8/26/08	755	ASAP Corporation a Washington Corporation	Exhibit C	Books and Records
6/9/08	122	AT&T Corp	Exhibit E	Insufficient Documentation
5/6/08	39	Aviation Innovations International LLC	Exhibit G	Liability Disputed
5/7/08	10	BAA LTD	Exhibit C	Books and Records
5/15/08	26	Brooklands Carriage Co	Exhibit C	Books and Records
7/8/08	324	C01112571	Exhibit E	Insufficient Documentation
7/21/08	401	C01117051	Exhibit G	Liability Disputed
6/27/08	217	C01117132	Exhibit G	Liability Disputed
6/27/08	220	C01117143	Exhibit G	Liability Disputed
7/23/08	432	C01121855	Exhibit C	Books and Records
7/7/08	307	C01131051	Exhibit E	Insufficient Documentation
5/15/08	23	C0113580	Exhibit C	Books and Records
7/21/08	399	C01137491	Exhibit E	Insufficient Documentation
7/14/08	395	C01139311	Exhibit G	Liability Disputed
10/20/08	782	C01147954	Exhibit H	Late Filed
7/11/08	335	C01150824	Exhibit E	Insufficient Documentation
5/1/08	50	C01157006	Exhibit G	Liability Disputed
6/23/08	193	C01160635	Exhibit C	Books and Records
7/28/08	523	C01163752	Exhibit E	Insufficient Documentation
7/28/08	520	C01163763	Exhibit E	Insufficient Documentation
7/28/08	522	C01163774	Exhibit E	Insufficient Documentation
7/23/08	435	C01167381	Exhibit C	Books and Records
6/26/08	214	C01170111	Exhibit G	Liability Disputed
10/27/08	785	C01171032	Exhibit E	Insufficient Documentation

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT A - INDEX OF ALL OBJECTIONS**

Date Filed	Claim No.	Name	Objection Exhibit	Objection Basis
7/14/08	348	C0117183	Exhibit E	Insufficient Documentation
6/25/08	211	C01175114	Exhibit G	Liability Disputed
7/8/08	325	C01177446	Exhibit F	Claims to be Re-Classified
6/27/08	219	C01178301	Exhibit G	Liability Disputed
6/19/08	143	C01188742	Exhibit C	Books and Records
7/1/08	253	C01190960	Exhibit G	Liability Disputed
7/15/08	375	C01192146	Exhibit F	Claims to be Re-Classified
5/29/08	18	C0123144	Exhibit D	Amended/Superseded
6/20/08	146	C0123494	Exhibit C	Books and Records
11/3/08	787	C0138986	Exhibit H	Late Filed
6/23/08	191	C0141661	Exhibit G	Liability Disputed
6/26/08	213	C0148204	Exhibit E	Insufficient Documentation
7/17/08	385	C0153350	Exhibit E	Insufficient Documentation
7/18/08	388	C0153944	Exhibit C	Books and Records
6/4/08	111	C0159415	Exhibit F	Claims to be Re-Classified
7/14/08	344	C0161106	Exhibit E	Insufficient Documentation
7/14/08	343	C0161110	Exhibit E	Insufficient Documentation
7/28/08	509	C0165564	Exhibit E	Insufficient Documentation
6/24/08	197	C0166942	Exhibit E	Insufficient Documentation
5/23/08	36	C016941	Exhibit B	Duplicate Claims
12/17/08	798	C016941	Exhibit B	Duplicate Claims
7/15/08	365	C0169731	Exhibit C	Books and Records
6/24/08	186	C017840	Exhibit G	Liability Disputed
7/24/08	455	C0179152	Exhibit C	Books and Records
6/24/08	188	C0181815	Exhibit E	Insufficient Documentation
6/23/08	192	C0185050	Exhibit E	Insufficient Documentation
7/21/08	405	C0185802	Exhibit E	Insufficient Documentation
5/2/08	54	C0189810	Exhibit C	Books and Records
7/25/08	526	C02182	Exhibit E	Insufficient Documentation
6/20/08	148	C02190	Exhibit C	Books and Records
6/18/08	175	C02197	Exhibit G	Liability Disputed
6/12/08	173	C02209	Exhibit C	Books and Records
6/12/08	173	C02209	Exhibit B	Duplicate Claims
6/12/08	199	C02209	Exhibit B	Duplicate Claims
7/24/08	453	C02218	Exhibit D	Amended/Superseded
5/12/08	69	C02223	Exhibit E	Insufficient Documentation
6/11/08	125	C02224	Exhibit C	Books and Records

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT A - INDEX OF ALL OBJECTIONS**

Date Filed	Claim No.	Name	Objection Exhibit	Objection Basis
8/1/08	699	C02232	Exhibit C	Books and Records
5/21/08	30	CAMBRIDGE BUSINESS TRAVEL	Exhibit G	Liability Disputed
7/17/08	380	Canon Financial Services Inc	Exhibit C	Books and Records
6/2/08	70	CARLSON WAGONLIT TRAVEL	Exhibit G	Liability Disputed
		Cheryl Kane	Exhibit I	Not Liability of Estate
		Claudia Haite	Exhibit I	Not Liability of Estate
7/28/08	486	CLEVELAND TRAVEL	Exhibit G	Liability Disputed
7/14/08	360	Click Travel LTD	Exhibit C	Books and Records
		Clive Hayward	Exhibit I	Not Liability of Estate
		Colin Stewart	Exhibit I	Not Liability of Estate
		Craig Palmer	Exhibit I	Not Liability of Estate
8/26/08	756	Daniel Cadeaux	Exhibit G	Liability Disputed
		Daniel Cadeaux	Exhibit I	Not Liability of Estate
7/23/08	423	David Daniels	Exhibit C	Books and Records
7/28/08	698	David Dominik	Exhibit G	Liability Disputed
7/28/08	751	David Spurlock	Exhibit E	Insufficient Documentation
6/13/08	129	Derichebourg ICS Multiservices	Exhibit C	Books and Records
7/28/08	505	deSter Corporation	Exhibit C	Books and Records
7/7/08	292	DO & CO Event & Airline Catering Limited	Exhibit C	Books and Records
7/7/08	293	DO & CO Event & Airline Catering Limited	Exhibit C	Books and Records
5/23/08	63	DO & CO New York Catering Inc	Exhibit C	Books and Records
7/7/08	297	DO & CO New York Catering Inc	Exhibit C	Books and Records
		Duncan Hunting	Exhibit I	Not Liability of Estate
10/21/08	779	Empirecls Worldwide Chauffeured Services	Exhibit H	Late Filed
5/23/08	34	EOS10002	Exhibit C	Books and Records
5/19/08	99	EOS100028	Exhibit G	Liability Disputed
6/5/08	109	EOS10003	Exhibit C	Books and Records
5/14/08	68	EOS10005	Exhibit C	Books and Records
7/10/08	330	EOS10008	Exhibit G	Liability Disputed
7/24/08	451	EOS10012	Exhibit G	Liability Disputed
7/7/08	563	EOS10014	Exhibit G	Liability Disputed
7/7/08	565	EOS10016	Exhibit G	Liability Disputed
7/7/08	566	EOS10017	Exhibit G	Liability Disputed
5/2/08	53	EOS10021	Exhibit C	Books and Records
5/15/08	21	EOS10022	Exhibit G	Liability Disputed
6/3/08	58	EOS10024	Exhibit G	Liability Disputed
5/8/08	93	EOS10025	Exhibit C	Books and Records

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT A - INDEX OF ALL OBJECTIONS**

Date Filed	Claim No.	Name	Objection Exhibit	Objection Basis
5/5/08	8	EOS10026	Exhibit G	Liability Disputed
5/23/08	15	EOS10030	Exhibit C	Books and Records
8/26/08	754	ET Travel Limited	Exhibit C	Books and Records
7/8/08	312	EXCEL	Exhibit C	Books and Records
7/25/08	516	F&E Aircraft Maintenance JFK	Exhibit C	Books and Records
7/3/08	271	FAIRS FARE	Exhibit G	Liability Disputed
7/14/08	357	FIRST HR LIMITED	Exhibit C	Books and Records
5/27/08	90	Ford Motor Credit Company	Exhibit C	Books and Records
7/14/08	355	GECAS AMS Formerly The Memphis Group	Exhibit C	Books and Records
7/25/08	515	Global Security Associates LLC	Exhibit C	Books and Records
		Helen Knight	Exhibit I	Not Liability of Estate
		Hollie Button	Exhibit I	Not Liability of Estate
6/30/08	305	IBM Credit LLC	Exhibit D	Amended/Superceded
1/14/09	800	IBM Credit LLC	Exhibit D	Amended/Superceded
7/22/08	496	Imperial Capital LLC	Exhibit E	Insufficient Documentation
1/5/09	802	INFLIGHT SUPPLIES & SERVICE LLC	Exhibit H	Late Filed
5/29/08	17	Intagio Corporation	Exhibit G	Liability Disputed
7/28/08	696	Jake Mizrahi	Exhibit G	Liability Disputed
7/28/08	497	James Prebil	Exhibit C	Books and Records
1/23/09	804	Japan Airlines Management Corp	Exhibit H	Late Filed
		Javier Canino Ramos	Exhibit I	Not Liability of Estate
7/28/08	686	Jeffrey Crow	Exhibit C	Books and Records
		Jennifer Burnell	Exhibit I	Not Liability of Estate
7/28/08	695	Jesse Rogers	Exhibit G	Liability Disputed
		Jill McCourt	Exhibit I	Not Liability of Estate
7/18/08	392	John Klaus	Exhibit C	Books and Records
7/22/08	430	Kevin Kelly	Exhibit C	Books and Records
7/8/08	311	Koninklijke Luchtvaart Maatschppij NV	Exhibit C	Books and Records
		Kristina Kyriacou	Exhibit I	Not Liability of Estate
		Lisa Desborough	Exhibit I	Not Liability of Estate
6/30/08	224	Llanllyr Water Company Ltd	Exhibit C	Books and Records
		Lyndsey Ball	Exhibit I	Not Liability of Estate
7/8/08	309	M2000 Corp	Exhibit B	Duplicate Claims
7/8/08	309	M2000 Corp	Exhibit E	Insufficient Documentation
11/28/08	794	M2000 Corp	Exhibit B	Duplicate Claims
		Mary Ward	Exhibit I	Not Liability of Estate
7/28/08	475	MCR Corporate Restructuring	Exhibit D	Amended/Superceded

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT A - INDEX OF ALL OBJECTIONS**

Date Filed	Claim No.	Name	Objection Exhibit	Objection Basis
3/16/09	807	MCR Corporate Restructuring	Exhibit D	Amended/Superseded
5/20/08	27	MHW LTD Lanson Intl	Exhibit G	Liability Disputed
7/28/08	542	Microsoft Corporation and Microsoft Licensing GP	Exhibit D	Amended/Superseded
5/18/09	810	Microsoft Corporation and Microsoft Licensing GP	Exhibit D	Amended/Superseded
5/18/09	810	Microsoft Corporation and Microsoft Licensing GP	Exhibit E	Insufficient Documentation
		Miranda Holt	Exhibit I	Not Liability of Estate
		Nathalie Byer	Exhibit I	Not Liability of Estate
10/1/08	769	New York State Department of Taxation and Finance	Exhibit D	Amended/Superseded
11/24/08	792	New York State Department of Taxation and Finance	Exhibit D	Amended/Superseded
12/18/08	799	New York State Department of Taxation and Finance	Exhibit D	Amended/Superseded
12/18/08	799	New York State Department of Taxation and Finance	Exhibit C	Books and Records
3/17/09	806	New York State Department of Taxation and Finance	Exhibit D	Amended/Superseded
6/29/09	809	New York State Department of Taxation and Finance	Exhibit D	Amended/Superseded
10/27/09	811	New York State Department of Taxation and Finance	Exhibit D	Amended/Superseded
10/27/09	811	New York State Department of Taxation and Finance	Exhibit G	Liability Disputed
7/16/08	549	Northeast Verizon Wireless	Exhibit C	Books and Records
7/21/08	412	Paul B Schneider	Exhibit G	Liability Disputed
6/23/08	183	PCL Cleaning Serviced Limited	Exhibit C	Books and Records
		Peter Guerin	Exhibit I	Not Liability of Estate
7/28/08	546	Phoenix Capital Partners LLC	Exhibit E	Insufficient Documentation
7/28/08	485	PORTMAN TRAVEL GROUP	Exhibit G	Liability Disputed
5/16/08	57	Publicis Dialog	Exhibit E	Insufficient Documentation
7/8/08	306	Richard H Rovsek	Exhibit C	Books and Records
7/8/08	306	Richard H Rovsek	Exhibit B	Duplicate Claims
11/19/08	790	Richard H Rovsek	Exhibit B	Duplicate Claims
11/28/08	796	Richard Rovsek	Exhibit B	Duplicate Claims
7/24/08	443	Right Now Technologies Inc	Exhibit C	Books and Records
7/21/08	413	Ronald T Walters	Exhibit G	Liability Disputed
		Roselyn Hamera	Exhibit I	Not Liability of Estate
		Russell Lacy	Exhibit I	Not Liability of Estate
7/21/08	410	Sabre Inc	Exhibit C	Books and Records
		Sarah Goddard	Exhibit I	Not Liability of Estate
		Sarah Williamson	Exhibit I	Not Liability of Estate
		Sergio Gambardella	Exhibit I	Not Liability of Estate
7/18/08	394	Servisair UK Limited	Exhibit C	Books and Records
6/23/08	168	Skycapacity Limited	Exhibit C	Books and Records
6/4/08	110	SkyWorks Capital LLC	Exhibit C	Books and Records

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT A - INDEX OF ALL OBJECTIONS**

Date Filed	Claim No.	Name	Objection Exhibit	Objection Basis
7/25/08	512	Sodexho	Exhibit C	Books and Records
7/28/08	545	Stephen Raphael	Exhibit C	Books and Records
6/16/08	134	Tameka Cunningham	Exhibit B	Duplicate Claims
6/16/08	134	Tameka Cunningham	Exhibit G	Liability Disputed
7/3/08	270	Tameka Cunningham	Exhibit B	Duplicate Claims
5/19/08	101	The Mill Group	Exhibit C	Books and Records
9/23/08	765	The Port Authority of New York & New Jersey	Exhibit C	Books and Records
6/10/08	116	The Smart Flyer Inc	Exhibit E	Insufficient Documentation
10/23/08	783	United Airlines	Exhibit G	Liability Disputed
7/14/08	362	Uttlesford District Council	Exhibit C	Books and Records
7/14/08	358	Valerie Wilson Travel Inc	Exhibit C	Books and Records
6/6/08	108	Vitaz Management Services Inc	Exhibit E	Insufficient Documentation
		Woo Lee	Exhibit I	Not Liability of Estate

Exhibit B

Schedule of Duplicate Claims To Be Expunged

SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT B - DUPLICATE CLAIMS

Date Filed	Claim No.	Name	Claim Amount	Nature	Duplicate Claim to be Expunged	Surviving Claim No.	Reason for Disallowance
5/23/08	36	C016941	\$1,384.00	General Unsecured	36		Duplicate of Claim 798
12/17/08	798	C016941	\$1,384.00	Priority		798	
6/12/08	199	C02209	FOREIGN	General Unsecured	199		Duplicate of Claim 173
6/12/08	173	C02209	FOREIGN	General Unsecured		173	
11/28/08	794	M2000 Corp	\$6,864.27	General Unsecured	794		Duplicate of Claim 309
7/8/08	309	M2000 Corp	\$6,864.27	General Unsecured		309	
11/28/08	796	Richard Rovsek	\$216,000.00	General Unsecured	796		Duplicate of Claim 306
11/19/08	790	Richard H Rovsek	\$216,000.00	General Unsecured	790		Duplicate of Claim 306
7/8/08	306	Richard H Rovsek	\$216,000.00	General Unsecured		306	
7/3/08	270	Tameka Cunningham	\$3,880.54	General Unsecured	270		Duplicate of Claim 134
6/16/08	134	Tameka Cunningham	\$3,880.54	General Unsecured		134	

Exhibit C

Schedule of Claims to be Reduced or Modified (Including, as Relevant, Reclassified as to Priority) for which the Claim Differs from the Debtor's Books and Records

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT C - BOOKS AND RECORDS**

Date Filed	Claim No.	Name	Claim Amount	Nature	(Proposed) Amount to be Allowed as Admin Priority Claim	(Proposed) Amount to be Allowed as Priority Claim	(Proposed) Amount to be Allowed as General Unsecured Claim	Note
6/23/08	185	ADEMAR JOSE	\$1,043.90	Priority	\$0.00	\$1,043.90	\$0.00	1/
6/23/08	185	ADEMAR JOSE	\$800.00	General Unsecured	\$0.00	\$0.00	\$0.00	
8/11/08	743	Advanced Travel Partners UK LTD	FOREIGN	General Unsecured	\$0.00	\$0.00	\$8,138.00	
8/26/08	755	ASAP Corporation a Washington Corporation	\$3,737,593.00	General Unsecured	\$0.00	\$0.00	\$192,955.00	
5/7/08	10	BAA LTD	\$482,472.79	General Unsecured	\$0.00	\$0.00	\$413,141.92	
5/15/08	26	Brooklands Carriage Co	FOREIGN	General Unsecured	\$0.00	\$0.00	\$14,000.00	
7/23/08	432	C01121855	\$4,603.45	General Unsecured	\$0.00	\$0.00	\$2,131.00	
5/15/08	23	C0113580	\$2,425.00	Priority	\$0.00	\$2,181.00	\$0.00	
5/15/08	23	C0113580	\$560.36	General Unsecured	\$0.00	\$0.00	\$0.00	
6/23/08	193	C01160635	\$1,514.25	Priority	\$0.00	\$1,260.70	\$0.00	
7/23/08	435	C01167381	\$2,675.35	General Unsecured	\$0.00	\$0.00	\$2,028.30	
6/19/08	143	C01188742	\$1,410.00	Priority	\$0.00	\$0.00	\$0.00	
6/19/08	143	C01188742	\$245.00	General Unsecured	\$0.00	\$0.00	\$1,655.00	
6/20/08	146	C0123494	\$2,425.00	Priority	\$0.00	\$0.00	\$0.00	
6/20/08	146	C0123494	\$753.20	General Unsecured	\$0.00	\$0.00	\$0.00	
7/18/08	388	C0153944	FOREIGN	General Unsecured	\$0.00	\$0.00	\$14,000.00	
7/15/08	365	C0169731	FOREIGN	General Unsecured	\$0.00	\$0.00	\$4,966.00	

Eos Airlines
Case No. 08-22581

1/ Allowed Priority Claim Previously Paid
2/ Allowed Administrative Priority Claim Previously Paid

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT C - BOOKS AND RECORDS**

Date Filed	Claim No.	Name	Claim Amount	Nature	(Proposed) Amount to be Allowed as Admin Priority Claim	(Proposed) Amount to be Allowed as Priority Claim	(Proposed) Amount to be Allowed as General Unsecured Claim	Note
7/24/08	455	C0179152	FOREIGN	General Unsecured	\$0.00	\$0.00	\$3,370.00	
5/2/08	54	C0189810	\$4,322.30	General Unsecured	\$0.00	\$0.00	\$2,309.80	
6/20/08	148	C02190	\$31,720.00	General Unsecured	\$0.00	\$0.00	\$24,579.27	
6/12/08	173	C02209	FOREIGN	General Unsecured	\$0.00	\$0.00	\$101,052.00	
6/11/08	125	C02224	\$36,606.70	Priority	\$0.00	\$0.00	\$26,076.30	
8/1/08	699	C02232	\$81,369.03	General Unsecured	\$0.00	\$0.00	\$24,000.00	
7/17/08	380	Canon Financial Services Inc	\$68,284.84	General Unsecured	\$0.00	\$0.00	\$6,758.00	
7/14/08	360	Click Travel LTD	FOREIGN	General Unsecured	\$0.00	\$0.00	\$2,694.00	
7/23/08	423	David Daniels	\$1,430.77	Priority	\$0.00	\$1,430.77	\$0.00	1/
7/23/08	423	David Daniels	\$9,426.56	General Unsecured	\$0.00	\$0.00	\$0.00	
6/13/08	129	Derichebourg ICS Multiservices	FOREIGN	General Unsecured	\$0.00	\$0.00	\$39,390.00	
7/28/08	505	deSter Corporation	\$32,582.31	General Unsecured	\$0.00	\$0.00	\$19,105.80	
7/7/08	292	DO & CO Event & Airline Catering Limited	\$45,819.69	General Unsecured	\$0.00	\$0.00	\$0.00	
7/7/08	293	DO & CO Event & Airline Catering Limited	\$34,196.87	General Unsecured	\$0.00	\$0.00	\$0.00	
7/7/08	293	DO & CO Event & Airline Catering Limited	\$113,010.82	Admin Priority	\$113,010.82	\$0.00	\$0.00	2/
5/23/08	63	DO & CO New York Catering Inc	\$69,153.86	Admin Priority	\$69,153.86	\$0.00	\$0.00	2/

Eos Airlines
Case No. 08-22581

1/ Allowed Priority Claim Previously Paid
2/ Allowed Administrative Priority Claim Previously Paid

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT C - BOOKS AND RECORDS**

Date Filed	Claim No.	Name	Claim Amount	Nature	(Proposed) Amount to be Allowed as Admin Priority Claim	(Proposed) Amount to be Allowed as Priority Claim	(Proposed) Amount to be Allowed as General Unsecured Claim	Note
5/23/08	63	DO & CO New York Catering Inc	\$51,130.24	General Unsecured	\$0.00	\$0.00	\$0.00	
7/7/08	297	DO & CO New York Catering Inc	\$3,160.83	General Unsecured	\$0.00	\$0.00	\$0.00	
5/23/08	34	EOS10002	\$3,023.10	General Unsecured	\$0.00	\$0.00	\$1,768.10	
6/5/08	109	EOS10003	FOREIGN	General Unsecured	\$0.00	\$0.00	\$7,188.00	
5/14/08	68	EOS10005	\$2,425.00	Priority	\$0.00	\$0.00	\$0.00	
5/14/08	68	EOS10005	\$652.00	General Unsecured	\$0.00	\$0.00	\$3,077.00	
5/2/08	53	EOS10021	\$1,708.00	General Unsecured	\$0.00	\$0.00	\$1,305.50	
5/8/08	93	EOS10025	\$2,425.00	Priority	\$0.00	\$0.00	\$0.00	
5/8/08	93	EOS10025	\$696.70	General Unsecured	\$0.00	\$0.00	\$0.00	
5/23/08	15	EOS10030	FOREIGN	Priority	\$0.00	\$2,425.00	\$891.00	
8/26/08	754	ET Travel Limited	FOREIGN	General Unsecured	\$0.00	\$0.00	\$2,636.00	
7/8/08	312	EXCEL	FOREIGN	General Unsecured	\$0.00	\$0.00	\$1,746.00	
7/25/08	516	F&E Aircraft Maintenance JFK	\$18,000.03	General Unsecured	\$0.00	\$0.00	\$928.00	
7/14/08	357	FIRST HR LIMITED	FOREIGN	General Unsecured	\$0.00	\$0.00	\$458.00	
5/27/08	90	Ford Motor Credit Company	\$13,988.60	General Unsecured	\$0.00	\$0.00	\$699.00	
7/14/08	355	GECAS AMS Formerly The Memphis Group	\$51,671.19	General Unsecured	\$0.00	\$0.00	\$6,012.00	

Eos Airlines
Case No. 08-22581

1/ Allowed Priority Claim Previously Paid
2/ Allowed Administrative Priority Claim Previously Paid

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT C - BOOKS AND RECORDS**

Date Filed	Claim No.	Name	Claim Amount	Nature	(Proposed) Amount to be Allowed as Admin Priority Claim	(Proposed) Amount to be Allowed as Priority Claim	(Proposed) Amount to be Allowed as General Unsecured Claim	Note
7/25/08	515	Global Security Associates LLC	\$152,589.96	General Unsecured	\$0.00	\$0.00	\$97,374.55	
7/28/08	497	James Prebil	\$100,000.00	General Unsecured	\$0.00	\$0.00	\$50,000.00	
7/28/08	686	Jeffrey Crow	\$4,499.22	Priority	\$0.00	\$4,499.22	\$0.00	1/
7/28/08	686	Jeffrey Crow	\$9,168.30	General Unsecured	\$0.00	\$0.00	\$0.00	
7/18/08	392	John Klaus	\$1,430.77	Priority	\$0.00	\$1,430.77	\$0.00	1/
7/18/08	392	John Klaus	\$10,669.10	General Unsecured	\$0.00	\$0.00	\$0.00	
7/22/08	430	Kevin Kelly	\$9,286.45	Priority	\$0.00	\$9,286.45	\$0.00	1/
7/22/08	430	Kevin Kelly	\$32,029.27	General Unsecured	\$0.00	\$0.00	\$0.00	
7/8/08	311	Koninklijke Luchtvaart Maatschppij NV	\$253,750.00	General Unsecured	\$0.00	\$0.00	\$27,634.00	
6/30/08	224	Llanllyr Water Company Ltd	FOREIGN	General Unsecured	\$0.00	\$0.00	\$3,744.00	
12/18/08	799	New York State Department of Taxation and Finance	\$3,313.90	Priority	\$0.00	\$629.69	\$0.00	
12/18/08	799	New York State Department of Taxation and Finance	\$200.48	General Unsecured	\$0.00	\$0.00	\$0.00	
7/16/08	549	Northeast Verizon Wireless	\$31,430.94	General Unsecured	\$0.00	\$0.00	\$18,607.00	
6/23/08	183	PCL Cleaning Serviced Limited	FOREIGN	General Unsecured	\$0.00	\$0.00	\$2,394.00	
7/8/08	306	Richard H Rovsek	\$216,000.00	General Unsecured	\$0.00	\$0.00	\$0.00	
7/24/08	443	Right Now Technologies Inc	\$21,600.00	General Unsecured	\$0.00	\$0.00	\$2,577.00	
7/21/08	410	Sabre Inc	\$2,500,718.37	General Unsecured	\$0.00	\$0.00	\$94,351.00	
7/18/08	394	Servisair UK Limited	\$133,606.31	General Unsecured	\$0.00	\$0.00	\$113,530.70	

Eos Airlines
Case No. 08-22581

1/ Allowed Priority Claim Previously Paid
2/ Allowed Administrative Priority Claim Previously Paid

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT C - BOOKS AND RECORDS**

Date Filed	Claim No.	Name	Claim Amount	Nature	(Proposed) Amount to be Allowed as Admin Priority Claim	(Proposed) Amount to be Allowed as Priority Claim	(Proposed) Amount to be Allowed as General Unsecured Claim	Note
6/23/08	168	Skycapacity Limited	\$92,600.00	General Unsecured	\$0.00	\$0.00	\$1,400.00	
6/4/08	110	SkyWorks Capital LLC	\$95,000.00	General Unsecured	\$0.00	\$0.00	\$10,000.00	
7/25/08	512	Sodexho	FOREIGN	General Unsecured	\$0.00	\$0.00	\$10,173.00	
7/28/08	545	Stephen Raphael	\$7,996.39	Priority	\$0.00	\$7,996.39	\$0.00	1/
7/28/08	545	Stephen Raphael	\$4,247.51	General Unsecured	\$0.00	\$0.00	\$0.00	
5/19/08	101	The Mill Group	FOREIGN	Priority	\$0.00	\$0.00	\$0.00	
9/23/08	765	The Port Authority of New York & New Jersey	\$263,542.63	General Unsecured	\$0.00	\$0.00	\$258,442.63	
7/14/08	362	Uttlesford District Council	FOREIGN	General Unsecured	\$0.00	\$0.00	\$25,458.00	
7/14/08	358	Valerie Wilson Travel Inc	\$40,850.58	General Unsecured	\$0.00	\$0.00	\$11,142.00	

Eos Airlines
Case No. 08-22581

1/ Allowed Priority Claim Previously Paid
2/ Allowed Administrative Priority Claim Previously Paid

Exhibit D

Schedule of Amended or Superseded Claims to be Expunged

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT D - AMENDED AND/OR SUPERCEDED CLAIMS TO BE EXPUNGED**

Date Filed	Claim No.	Name	Claim Amount	Nature	Amended/Superseded Claim to be Expunged	Surviving Claim No.	Reason for Disallowance	Note
7/24/08	557	ANGELLA DE LA TORRE	UNLIQUIDATED	Priority	557		Amended/Superseded by Claim 548	
7/24/08	548	Angella De La Torre	\$1,151.14	Priority		548		1/
5/29/08	18	C0123144	\$34,976.00	General Unsecured	18		Amended/Superseded by Claim 453	
7/24/08	453	C02218	\$34,976.00	General Unsecured		453		
6/30/08	305	IBM Credit LLC	\$58,134.91	General Unsecured	305		Amended/Superseded by Claim 800	
1/14/09	800	IBM Credit LLC	\$38,292.30	General Unsecured		800		
7/28/08	475	MCR Corporate Restructuring	UNLIQUIDATED	Priority	475		Amended/Superseded by Claim 807	
3/16/09	807	MCR Corporate Restructuring	\$307,315.00	General Unsecured		807		
7/28/08	542	Microsoft Corporation and Microsoft Licensing GP	\$2,159.89	General Unsecured	542		Amended/Superseded by Claim 810	
5/18/09	810	Microsoft Corporation and Microsoft Licensing GP	\$160,663.91	General Unsecured		810		
10/1/08	769	New York State Department of Taxation and Finance	\$126.21	General Unsecured	769		Amended/Superseded by Claim 799	
10/1/08	769	New York State Department of Taxation and Finance	\$1,184.21	Priority	769		Amended/Superseded by Claim 799	
12/18/08	799	New York State Department of Taxation and Finance	\$200.48	General Unsecured		799		
12/18/08	799	New York State Department of Taxation and Finance	\$3,313.90	Priority		799		
11/24/08	792	New York State Department of Taxation and Finance	\$126.21	General Unsecured	792		Amended/Superseded by Claim 799	
11/24/08	792	New York State Department of Taxation and Finance	\$3,313.90	Priority	792		Amended/Superseded by Claim 799	
12/18/08	799	New York State Department of Taxation and Finance	\$200.48	General Unsecured		799		
12/18/08	799	New York State Department of Taxation and Finance	\$3,313.90	Priority		799		
3/17/09	806	New York State Department of Taxation and Finance	\$1,620.18	Admin Priority	806		Amended/Superseded by Claim 811	
6/29/09	809	New York State Department of Taxation and Finance	\$2,765.47	Admin Priority	809		Amended/Superseded by Claim 811	
10/27/09	811	New York State Department of Taxation and Finance	\$3,879.04	Admin Priority		811		

Exhibit E

Schedule of Claims with Insufficient Supporting Documentation to be Expunged

SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT E- CLAIMS WITH INSUFFICIENT SUPPORTING DOCUMENTATION TO BE EXPUNGED

Date Filed	Claim No.	Name	Claim Amount to be Expunged	Nature	Reason for Disallowance
7/28/08	476	AIRLINES REPORTING CORPORATION	\$180,409.46	General Unsecured	Insufficient Supporting Documentation
6/9/08	122	AT&T Corp	\$23,482.51	General Unsecured	Insufficient Supporting Documentation
7/8/08	324	C01112571	\$4,241.87	General Unsecured	Insufficient Supporting Documentation
7/7/08	307	C01131051	\$5,571.80	General Unsecured	Insufficient Supporting Documentation
7/21/08	399	C01137491	\$4,425.00	General Unsecured	Insufficient Supporting Documentation
7/11/08	335	C01150824	\$5,350.00	General Unsecured	Insufficient Supporting Documentation
7/28/08	523	C01163752	\$4,301.80	General Unsecured	Insufficient Supporting Documentation
7/28/08	520	C01163763	\$4,301.80	General Unsecured	Insufficient Supporting Documentation
7/28/08	522	C01163774	\$4,301.80	General Unsecured	Insufficient Supporting Documentation
10/27/08	785	C01171032	\$2,836.64	General Unsecured	Insufficient Supporting Documentation
7/14/08	348	C0117183	\$4,403.00	General Unsecured	Insufficient Supporting Documentation
6/26/08	213	C0148204	UNLIQUIDATED	General Unsecured	Insufficient Supporting Documentation
7/17/08	385	C0153350	\$46,228.60	General Unsecured	Insufficient Supporting Documentation
7/14/08	344	C0161106	\$750.00	Priority	Insufficient Supporting Documentation
7/14/08	343	C0161110	\$750.00	Priority	Insufficient Supporting Documentation
7/28/08	509	C0165564	\$75,000.00	General Unsecured	Insufficient Supporting Documentation
6/24/08	197	C0166942	\$39,330.00	General Unsecured	Insufficient Supporting Documentation

SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT E- CLAIMS WITH INSUFFICIENT SUPPORTING DOCUMENTATION TO BE EXPUNGED

Date Filed	Claim No.	Name	Claim Amount to be Expunged	Nature	Reason for Disallowance
6/24/08	188	C0181815	\$6,000.00	General Unsecured	Insufficient Supporting Documentation
6/23/08	192	C0185050	\$65,271.00	General Unsecured	Insufficient Supporting Documentation
7/21/08	405	C0185802	\$2,765.18	General Unsecured	Insufficient Supporting Documentation
7/25/08	526	C02182	\$60,755.00	General Unsecured	Insufficient Supporting Documentation
5/12/08	69	C02223	\$25,706.60	General Unsecured	Insufficient Supporting Documentation
7/28/08	751	David Spurlock	\$150,000.00	General Unsecured	Insufficient Supporting Documentation
7/22/08	496	Imperial Capital LLC	\$125,000.00	General Unsecured	Insufficient Supporting Documentation
7/8/08	309	M2000 Corp	\$6,864.27	General Unsecured	Insufficient Supporting Documentation
5/18/09	810	Microsoft Corporation and Microsoft Licensing GP	\$160,663.91	General Unsecured	Insufficient Supporting Documentation
7/28/08	546	Phoenix Capital Partners LLC	\$1,202,747.07	General Unsecured	Insufficient Supporting Documentation
5/16/08	57	Publicis Dialog	\$50,300.00	General Unsecured	Insufficient Supporting Documentation
6/10/08	116	The Smart Flyer Inc	\$6,252.30	General Unsecured	Insufficient Supporting Documentation
6/6/08	108	Vitaz Management Services Inc	\$3,606.90	General Unsecured	Insufficient Supporting Documentation

Exhibit F

Schedule of Claims to be Reclassified

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT F - CLAIMS TO BE RE-CLASSIFIED**

Date Filed	Claim No.	Name	Claim Amount	Nature	Claim Re-Classified	
6/20/08	260	ADVENTURE TRAVEL	\$696.50	Secured	\$696.50	General Unsecured
7/8/08	325	C01177446	\$2,500.00	Priority	\$2,500.00	General Unsecured
7/15/08	375	C01192146	\$299.00	Secured	\$299.00	General Unsecured
6/4/08	111	C0159415	\$31,621.50	Priority	\$31,621.50	General Unsecured

Exhibit G

Schedule of Claims to be Expunged for which the Debtor is not Believed to be Liable

SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT G - LIABILITY DISPUTED CLAIMS TO BE EXPUNGED

Date Filed	Claim No.	Name	Claim Amount to be Expunged	Nature	Reason for Disallowance
6/17/08	137	A UZZO & CO CPA	\$12,500.00	General Unsecured	Liability Disputed
7/23/08	437	AIG Excess Liability Insurance	UNLIQUIDATED	General Unsecured	Liability Disputed
7/28/08	753	Andrew G Morgan	\$125,000.00	General Unsecured	Liability Disputed
5/6/08	39	Aviation Innovations International LLC	\$40,178.50	General Unsecured	Liability Disputed
7/21/08	401	C01117051	\$3,888.38	General Unsecured	Liability Disputed
6/27/08	217	C01117132	\$1,925.85	General Unsecured	Liability Disputed
6/27/08	220	C01117143	\$1,398.35	General Unsecured	Liability Disputed
7/14/08	395	C01139311	\$1,961.10	General Unsecured	Liability Disputed
5/1/08	50	C01157006	\$7,000.48	General Unsecured	Liability Disputed
6/26/08	214	C01170111	\$2,010.00	General Unsecured	Liability Disputed
6/25/08	211	C01175114	\$7,584.90	General Unsecured	Liability Disputed
6/27/08	219	C01178301	FOREIGN	General Unsecured	Liability Disputed
7/1/08	253	C01190960	\$2,767.60	General Unsecured	Liability Disputed
6/23/08	191	C0141661	\$4,000.00	General Unsecured	Liability Disputed

SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT G - LIABILITY DISPUTED CLAIMS TO BE EXPUNGED

Date Filed	Claim No.	Name	Claim Amount to be Expunged	Nature	Reason for Disallowance
6/24/08	186	C017840	\$2,469.90	General Unsecured	Liability Disputed
6/18/08	175	C02197	\$45,753.60	General Unsecured	Liability Disputed
5/21/08	30	CAMBRIDGE BUSINESS TRAVEL	\$9,620.00	General Unsecured	Liability Disputed
6/2/08	70	CARLSON WAGONLIT TRAVEL	FOREIGN	General Unsecured	Liability Disputed
7/28/08	486	CLEVELAND TRAVEL	\$4,205.76	General Unsecured	Liability Disputed
8/26/08	756	Daniel Cadeaux	\$7,117.50	General Unsecured	Liability Disputed
7/28/08	698	David Dominik	UNLIQUIDATED	General Unsecured	Liability Disputed
5/19/08	99	EOS100028	\$3,840.00	General Unsecured	Liability Disputed
7/10/08	330	EOS10008	UNLIQUIDATED	General Unsecured	Liability Disputed
7/24/08	451	EOS10012	\$2,888.76	General Unsecured	Liability Disputed
7/7/08	563	EOS10014	FOREIGN	General Unsecured	Liability Disputed
7/7/08	565	EOS10016	\$1,773.22	General Unsecured	Liability Disputed
7/7/08	566	EOS10017	\$3,668.81	General Unsecured	Liability Disputed
5/15/08	21	EOS10022	\$2,037.78	Priority	Liability Disputed

SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT G - LIABILITY DISPUTED CLAIMS TO BE EXPUNGED

Date Filed	Claim No.	Name	Claim Amount to be Expunged	Nature	Reason for Disallowance
6/3/08	58	EOS10024	FOREIGN	General Unsecured	Liability Disputed
5/5/08	8	EOS10026	FOREIGN	General Unsecured	Liability Disputed
7/3/08	271	FAIRS FARE	\$12,204.32	General Unsecured	Liability Disputed
5/29/08	17	Intagio Corporation	\$1,254,112.17	General Unsecured	Liability Disputed
7/28/08	696	Jake Mizrahi	UNLIQUIDATED	General Unsecured	Liability Disputed
7/28/08	695	Jesse Rogers	UNLIQUIDATED	General Unsecured	Liability Disputed
5/20/08	27	MHW LTD Lanson Intl	\$39,150.00	General Unsecured	Liability Disputed
10/27/09	811	New York State Department of Taxation and Finance	\$3,879.04	Admin Priority	Liability Disputed
7/21/08	412	Paul B Schneider	\$40,628.60	General Unsecured	Liability Disputed
7/28/08	485	PORTMAN TRAVEL GROUP	\$9,395.98	General Unsecured	Liability Disputed
7/21/08	413	Ronald T Walters	\$30,486.35	General Unsecured	Liability Disputed
6/16/08	134	Tameka Cunningham	\$3,880.54	General Unsecured	Liability Disputed
10/23/08	783	United Airlines	\$9,220.00	General Unsecured	Liability Disputed

Exhibit H

Schedule of Claims to be Expunged that were Filed Late

SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT H - LATE FILED CLAIMS AND/OR INSUFFICIENT SUPPORTING DOCUMENTATION

Date Filed	Claim No.	Name	Claim Amount to be Expunged	Nature	Reason for Disallowance
10/20/08	782	C01147954	\$4,057.70	General Unsecured	Late Filed
11/3/08	787	C0138986	\$33,709.50	General Unsecured	Late Filed
10/21/08	779	Empirecls Worldwide Chauffeured Services	\$7,250.40	General Unsecured	Late Filed
1/5/09	802	INFLIGHT SUPPLIES & SERVICE LLC	\$27,834.33	General Unsecured	Late Filed
1/23/09	804	Japan Airlines Management Corp	\$46,635.98	General Unsecured	Late Filed/Insufficient Documentation

Exhibit I

Schedule of Claims to be Expunged Because They are Liabilities of the Debtor's United Kingdom Operations and were Resolved in the United Kingdom Administration

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT I - NOT LIABILITY OF ESTATE**

Date Filed	Claim No.	Name	Scheduled Amount to be Expunged	Nature	Reason for Disallowance
		Abby Wilson	\$147.43	Priority	Not Liability of Estate
		Agne Kleinauskaite	\$147.43	Priority	Not Liability of Estate
		Alfred Weerasiri	\$920.19	Priority	Not Liability of Estate
		Anne Strothard	\$611.54	Priority	Not Liability of Estate
		Cheryl Kane	\$147.43	Priority	Not Liability of Estate
		Claudia Haite	\$147.43	Priority	Not Liability of Estate
		Clive Hayward	\$736.15	Priority	Not Liability of Estate
		Colin Stewart	\$430.77	Priority	Not Liability of Estate
		Craig Palmer	\$147.43	Priority	Not Liability of Estate
		Daniel Cadeaux	\$323.08	Priority	Not Liability of Estate
		Duncan Hunting	\$368.08	Priority	Not Liability of Estate
		Helen Knight	\$147.43	Priority	Not Liability of Estate
		Hollie Button	\$724.38	Priority	Not Liability of Estate
		Javier Canino Ramos	\$147.43	Priority	Not Liability of Estate
		Jennifer Burnell	\$1,460.49	Priority	Not Liability of Estate
		Jill McCourt	\$147.43	Priority	Not Liability of Estate
		Kristina Kyriacou	\$509.61	Priority	Not Liability of Estate

**SIXTH OMNIBUS OBJECTION TO CLAIMS
EXHIBIT I - NOT LIABILITY OF ESTATE**

Date Filed	Claim No.	Name	Scheduled Amount to be Expunged	Nature	Reason for Disallowance
		Lisa Desborough	\$147.43	Priority	Not Liability of Estate
		Lyndsey Ball	\$509.61	Priority	Not Liability of Estate
		Mary Ward	\$344.62	Priority	Not Liability of Estate
		Miranda Holt	\$147.43	Priority	Not Liability of Estate
		Nathalie Byer	\$101.92	Priority	Not Liability of Estate
		Peter Guerin	\$920.19	Priority	Not Liability of Estate
		Roselyn Hamera	\$147.43	Priority	Not Liability of Estate
		Russell Lacy	\$736.15	Priority	Not Liability of Estate
		Sarah Goddard	\$147.43	Priority	Not Liability of Estate
		Sarah Williamson	\$597.74	Priority	Not Liability of Estate
		Sergio Gambardella	\$147.43	Priority	Not Liability of Estate
		Woo Lee	\$920.19	Priority	Not Liability of Estate