

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

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In re :
 : **Chapter 11**
WAYPOINT LEASING HOLDINGS :
LTD., et al., : **Case No. 18-13648 (SMB)**
 :
Debtors.¹ : **(Jointly Administered)**
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SCHEDULES OF ASSETS AND LIABILITIES FOR
WAYPOINT LEASING UK 5A LIMITED (CASE NO. 18-13767)

¹ A list of the Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, is annexed hereto as **Exhibit A**.



WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Gary T. Holtzer
Robert J. Lemons
Kelly DiBlasi

*Attorneys for Debtors
and Debtors in Possession*

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

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In re	:	Chapter 11
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WAYPOINT LEASING	:	Case No. 18-13648 (SMB)
HOLDINGS LTD., <i>et al.</i> ,	:	
	:	(Jointly Administered)
Debtors.	:	
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**NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY,
AND DISCLAIMERS REGARDING THE DEBTORS' SCHEDULES
OF ASSETS AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

The above-captioned debtors and debtors in possession (collectively, the “**Debtors**”) in these chapter 11 cases (collectively, the “**Chapter 11 Cases**”) have filed their respective Schedules of Assets and Liabilities (each, a “**Schedule**” and, collectively, the “**Schedules**”) and Statements of Financial Affairs (each, a “**Statement**” and, collectively, the “**Statements**”) in the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”). The Debtors, with the assistance of their legal and financial advisors, prepared the Schedules and Statements in accordance with section 521 of title 11 of the United States Code (the “**Bankruptcy Code**”), and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

The Debtors prepared the Schedules and Statements with the assistance of their advisors and other professionals. The Schedules and Statements are unaudited. In preparing the Schedules and Statements, the Debtors relied upon financial data derived from their books and records that was available at the time of such preparation.

Ken Dowling has signed each set of Schedules and Statements. He is an authorized signatory and/or director for each of the Debtors in these Chapter 11 Cases. Mr. Dowling served as Senior Vice President – Finance of the Debtors until March 13, 2019; thereafter he has since held the same title with Macquarie Rotorcraft Leasing. In reviewing and signing the Schedules

and Statements, Mr. Dowling has necessarily relied upon the efforts, statements, advice, and representations of various personnel of (or formerly of) the Debtors and their legal and financial advisors.

General Notes and Overview of Methodology

1. **Description of the Chapter 11 Cases.** On November 25, 2018 (the “**Petition Date**”), each of the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their business and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. These Chapter 11 Cases are being jointly administered pursuant to Bankruptcy Rule 1015(b). Notwithstanding the joint administration of the Debtors’ Chapter 11 Cases for procedural purposes, each Debtor (other than the Debtors that are Business Trusts (as defined herein)) has filed its own Schedules and Statement. The information provided herein, except as otherwise noted, is reported as of the Petition Date. Pursuant to various orders of the Bankruptcy Court, the Chapter 11 Cases of certain affiliates of the Debtors have been dismissed. Accordingly, the Debtors are not filing any Schedules and Statements for such non-Debtors.
2. **Consolidation of Certain Debtors.** Certain of the Debtors are registered as business trusts (collectively, the “**Business Trusts**”) that hold bare legal title to certain of the Debtors’ aircraft for certain regulatory and efficiency reasons. The Business Trusts do not generally have separate bank accounts or their own third-party creditors. Pursuant to the *Order Pursuant to 11 U.S.C. §§ 521 and 105(a) and Bankruptcy Rule 1007(c) for an Order (I) Extending Debtors’ Time to File Schedules of Assets and Liabilities, Schedules of Executory Contracts and Unexpired Leases, and Statements of Financial Affairs and (II) Authorizing Debtors to File the Same on a Partially Consolidated Basis* [ECF No. 225], for purposes of preparing and filing the Schedules and Statements, each Business Trust was consolidated with the Debtor that owns the beneficial interest in that Business Trust, so that the Business Trust and its beneficial owner could be reported together in consolidated Schedules and Statement.
3. **Purpose of the General Notes.** These general notes regarding the Debtors’ Schedules and Statements (the “**General Notes**”) are in addition to the specific notes set forth below with respect to the Debtors’ Schedules and Statements (the “**Specific Notes**”). The General Notes and the Specific Notes are incorporated by reference in and comprise an integral part of the Schedules and Statements and should be referred to and reviewed in connection with any review of the Schedules and Statements.
4. **Estimates and Assumptions.** The preparation of the Schedules and Statements required the Debtors to make reasonable estimates and assumptions with respect to the reported amounts of assets and liabilities, the amount of contingent assets and contingent liabilities on the date of the Schedules and Statements, and the reported amounts of revenues and expenses during the applicable reporting periods.

5. **Methodology.**

- a. **Basis of Presentation.** The Schedules and Statements do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States (“GAAP”), nor are they intended to be fully reconciled to the audited financial statements of each Debtor. The Schedules and Statements contain unaudited information.
- b. **Duplication.** Certain of the Debtors’ assets, liabilities, and prepetition payments may properly be disclosed in multiple parts of the Schedules and Statements. To the extent these disclosures would be duplicative, the Debtors have determined in certain circumstances to only list such assets, liabilities, and prepetition payments once.
- c. **Net Book Value & Historical Value.** In certain instances, current market valuations for individual items of property and other assets are neither maintained by nor readily available to the Debtors. Accordingly, unless otherwise indicated, the Schedules and Statements reflect net book or historical values as of the Petition Date. Market values may vary, potentially materially, from net book values or historical values. The Debtors believe that it would be prohibitively expensive, unduly burdensome, and an inefficient use of the Debtors’ very limited resources for the Debtors to obtain the current market values of their property and other assets. Accordingly, the Debtors have indicated in the Schedules and Statements for certain questions that the market values of certain assets and liabilities are undetermined. When necessary, the Debtors have indicated that the value of certain assets is “unknown” or “undetermined.” Assets that have been fully depreciated or that were expensed for accounting purposes either do not appear in these Schedules and Statements or are listed with a zero-dollar value, as such assets have no net book value.
- d. **Payment of Prepetition Claims Pursuant to First Day Orders.** The Debtors have authority to pay certain outstanding prepetition payables pursuant to Bankruptcy Court orders, including the *Final Order Pursuant to 11 U.S.C. §§ 105(a), 363(b), 503(b), and 507(a) (I) Authorizing Debtors to Pay Prepetition Obligations Owed to Lien Claimants and Other Critical Vendors; and (II) Confirming Administrative Status for Goods and Services Delivered to the Debtors Postpetition* [ECF No. 129]. The Bankruptcy Court entered further orders authorizing, but not directing, the Debtors to pay prepetition claims for, among other things, (i) employee wages, salaries, and benefit programs; (ii) insurance obligations; and (iii) taxes and assessments. As such, outstanding liabilities as of the Petition Date may have been reduced by any court-approved post-petition payments made on account of prepetition payables. Such payments are not reflected in the Schedules and Statements. In some instances, the Debtors may have the authority to pay a prepetition liability, but that amount remains unpaid or is only partially paid as of the filing of the Schedules and Statements.

- e. **Assignment of Certain Executory Contracts and Payment of Prepetition Claims Pursuant to Sale Orders.** Pursuant to the *Order (I) Approving Purchase Agreement Among Debtors and Macquarie*, (II) *Authorizing Sale of Certain of Debtors' Assets Free and Clear of Liens, Claims, Encumbrances, and Other Interests*, (III) *Authorizing Assumption and Assignment of Certain Executory Contracts and Unexpired Leases in Connection Therewith*, and (IV) *Granting Related Relief* [ECF No. 444] (the “**Macquarie Sale Order**”) and the *Order (I) (A) Approving Purchase Agreement Among Debtors and Successful Credit Bidder*, (B) *Authorizing Sale of Certain of Debtors' Assets Free and Clear of Liens, Claims, Encumbrances, and Other Interests*, (C) *Authorizing Assumption and Assignment of Certain Executory Contracts and Unexpired Leases in Connection Therewith*, and (D) *Granting Related Relief*, and (II) *Authorizing Debtors to Take Certain Actions with Respect to Related Intercompany Claims in Connection Therewith* [ECF No. 525] (the “**WAC 2 Sale Order**”), the Debtors may have assumed and assigned certain of their executory contracts listed on the Schedules and Statements. To the extent the Debtors assumed and assigned any executory contract, the Debtors may have paid, otherwise satisfied, or cured the prepetition claim of the applicable contract counterparty. Such payments are not reflected in the Schedules and Statements.
- f. **Credits and Adjustments.** The claims of individual creditors are listed as the amounts entered on the Debtors' books and records and may either (a) not reflect credits or other adjustments due from such creditors to the Debtors or (b) be net of accrued credits or other adjustments that are actually owed by a creditor to the Debtors on a post-petition basis on account of such credits or other adjustments earned from prepetition payments and post-petition payments, if applicable.
- g. **Intercompany Claims.** Receivables and payables due and owing among the Debtors are reported on Schedule A/B and Schedule E/F of the Schedules, respectively, as applicable. The Debtors and their advisors exhaustively analyzed transaction-level intercompany claims in order to ascertain entity-by-entity intercompany balances as of the Petition Date. These balances were used to calculate the receivables and payables listed on Schedule A/B and Schedule E/F of the Schedules, respectively.
- h. **Excluded Assets and Liabilities.** The Debtors have potentially excluded the following categories of assets and liabilities from the Schedules and Statements: certain deferred charges, accounts, or reserves recorded only for the purpose of complying with the requirements of GAAP; certain intangible assets; deferred revenue accounts; and certain accrued liabilities. Other immaterial assets and liabilities may also have been excluded.
- i. **Currency.** Unless otherwise indicated, all amounts are reflected in U.S. dollars. To the extent any amounts had to be converted to U.S. dollars from a foreign currency, the conversion rate applied was as of the Petition Date.

- j. **Setoffs.** The Debtors routinely incur setoffs and net payments in the ordinary course of business. Such setoffs and nettings may occur due to a variety of transactions or disputes including, but not limited to, intercompany transactions, counterparty settlements, pricing discrepancies, credits, and negotiations between the Debtors and their customers and/or suppliers. Although such setoffs and other similar rights may have been accounted for when scheduling certain amounts, these ordinary course setoffs and nettings are not independently accounted for and, as such, are or may be excluded from the Schedules and Statements. In addition, some amounts listed in the Schedules and Statements may have been affected by setoffs or nettings by third parties of which the Debtors are not yet aware and/or which the Debtors have not yet approved pursuant to the claims process for their Chapter 11 Cases.
- k. **Reservation of Rights.** The Debtors reserve all of their rights under Bankruptcy Rule 1009 to amend or modify any of the Schedules and Statements, including with respect to the treatment, characterization, classification, amount, omission, or inclusion of any claims, assets, liabilities, or executory contracts.

Specific Notes with Respect to the Debtors' Schedules of Assets and Liabilities

1. **Schedule A/B, Parts 1 & 2 (Cash and Cash Equivalents; Deposits and Prepayments).** Details with respect to the Debtors' cash management system and bank accounts are provided in the *Motion of Debtors Pursuant to 11 U.S.C. §§ 105(a), 345(b), 363(c), 364(a), and 503(b) and Fed. R. Bankr. P. 6003 and 6004 for Interim and Final Orders (I) Authorizing Debtors to (A) Continue Existing Cash Management System, (B) Honor Certain Prepetition Obligations Related to the Use Thereof, and (C) Continue Intercompany Transactions and Provide Administrative Expense Priority for Postpetition Intercompany Claims; (II) Extending Time to Comply with 11 U.S.C. § 345(b); and (III) Granting Related Relief* [ECF No. 13] (the "**Cash Management Motion**") and the *Final Order Pursuant to 11 U.S.C. §§ 105(a), 345(b), 363(c), 364(a), and 503(b) and Fed. R. Bankr. P. 6003 and 6004 (I) Authorizing Debtors to (A) Continue Existing Cash Management System, (B) Honor Certain Prepetition Obligations Related to the Use Thereof, and (C) Continue Intercompany Transactions and Provide Administrative Expense Priority for Postpetition Intercompany Claims; (II) Extending the Time to Comply with 11 U.S.C. § 345(b); and (III) Granting Related Relief* [ECF No. 126].
2. **Schedule A/B, Part 4 (Investments), Question 15.** Further information on the corporate structure of the Debtors is included in the *Consolidated Corporate Ownership Statement Pursuant to Fed. R. Bankr. P. 1007 and 7007.1* [ECF No. 2]. Ownership interests in Business Trusts and other subsidiaries have been listed as undetermined amounts on account of the fact that the fair market value of such ownership is dependent on numerous variables and factors, and may differ significantly from the net book value.
3. **Schedule A/B, Part 7 (Office Furniture, Fixtures, and Equipment; and Collectibles).** Dollar amounts are presented net of accumulated depreciation and other adjustments.

4. **Schedule A/B, Part 8 (Machinery, Equipment, and Vehicles), Question 49.** The Debtors have listed the net book values of the Debtors' aircraft and have not taken an independent review as to whether such net book values are indicative of true market value. During the course of the Debtors' Chapter 11 Cases, substantially all of the Debtors' aircraft were sold pursuant to the procedures described in the *Order Approving (A) Bidding Procedures, (B) Bid Protections, (C) Form and Manner of Notice of Cure Costs, Auction, Sale Transaction, and Sale Hearing, and (D) Date for Auction, if Necessary, and Sale Hearing* [ECF No. 159]. While the purchasers did not allocate the purchase prices on a helicopter-by-helicopter basis, the aggregate consideration received by the Debtors for each sale was materially lower than the aggregate net book value.
5. **Schedule A/B, Part 10 (Intangibles and Intellectual Property), Question 63.** The Debtors possess customer lists at the entity level for certain of the Debtors. However, due to the confidential nature of such customer lists, the Debtors have not furnished these lists for the purposes of Question 63.
6. **Schedule A/B, Part 11 (All Other Assets), Questions 74 & 75.** In the ordinary course of business, the Debtors may have accrued, or may subsequently accrue, certain rights to counterclaims, cross-claims, setoffs, or credits with their customers and suppliers. Additionally, certain of the Debtors may become party to litigation in which such Debtors may assert claims as plaintiffs or counterclaims and/or cross-claims as defendants. Because such claims and causes of action are unknown to the Debtors and are not quantifiable as of the Petition Date, they are not listed therein. Despite reasonable efforts, the Debtors may not have identified all current and potential causes of action the Debtors may have against third parties in their respective Schedules and Statements, including, without limitation, all avoidance actions arising under chapter 5 of the Bankruptcy Code and all actions arising under other relevant bankruptcy and non-bankruptcy laws to recover assets.
7. **Schedule A/B, Part 11 (All Other Assets), Question 76.** As of the Petition Date, the Debtors and their non-Debtor affiliates totaled 155 entities, of which 143 were Debtors. Out of those 143 Debtors, 76 are Business Trusts. Many, but not all, of the Debtors' aircraft were held by the Business Trusts. Typically, each of the Business Trusts would hold legal title to one of the Debtors' aircraft. Utilization of trust entities for such a purpose is common in the Debtors' industry. The Debtors' Business Trusts comprise an essential component of the business.
8. **Schedule D.** The descriptions provided in Schedule D are intended only to be a summary. Reference to the applicable agreements and other related documents is necessary for a complete description of the collateral and the nature, extent, and priority of any liens. Nothing in the General Notes, Specific Notes, or the Schedules shall be deemed a modification or interpretation of the terms of such agreements. In certain instances, a Debtor may be a co-debtor or guarantor for a scheduled claim of another Debtor, and no claim on Schedule D of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities.

9. **Schedule E/F.** The liabilities identified in Part 2 of Schedule E/F are derived from the Debtors' books and records. Certain balances are not listed, including deferred liabilities, accruals, and general reserves. Such amounts are, however, reflected on the Debtors' books and records as required in accordance with GAAP. Such accruals primarily represent general estimates of liabilities, and do not represent specific claims as of the Petition Date.

Certain prepetition amounts owing to counterparties to executory contracts and unexpired leases are reflected. Such prepetition amounts, however, may be paid in connection with the assumption or the assumption and assignment of an executory contract or unexpired lease. Claims that may arise in connection with the rejection of any executory contracts and unexpired leases, if any, that may be or have been rejected are not included.

In many cases, the claims listed arose, accrued, or were incurred on various dates or on a date or dates that are unknown to the Debtors or that are subject to dispute. Where the determination of the date on which a claim arose, accrued, or was incurred would be unduly burdensome and costly to the Debtors' estates, the Debtors have not listed a specific date or dates for such claim.

The Bankruptcy Court has authorized the Debtors to pay, in their discretion, certain nonpriority unsecured claims. To the extent practicable, each Debtor's Schedule is intended to reflect such balance as of the Petition Date, without regard to any such subsequent payment or satisfaction. However, each Debtor's Schedule may inadvertently reflect some of the Debtor's payments of certain claims pursuant to the Bankruptcy Court's orders, and, to the extent an unsecured claim has been paid or may be paid, it is possible that such claim is not included. Certain Debtors may pay additional claims listed during these Chapter 11 Cases, as authorized by the Bankruptcy Court.

The Debtors have already identified each creditor's name and mailing address listed on Part 1 and Part 2 of Schedule E/F. Identifying all such other parties who must be notified of such claims would require an exhaustive search of the Debtors' books and records and would be unduly burdensome, as well as cost prohibitive.

10. **Schedule G.** The Debtors' business is large and complex. The contracts, agreements, and leases listed in the schedule of executory contracts and unexpired leases may have expired or been modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters, memoranda and other documents, instruments, and agreements that may not be listed therein.

Pursuant to the Macquarie Sale Order and the WAC 2 Sale Order, the Debtors may have assumed and assigned certain executory contracts listed on the Schedules and Statements. Unless an executory contract was previously assumed and assigned by the Debtors pursuant to the Macquarie Sale Order or the WAC 2 Sale Order, (i) the presence of a contract, lease, or agreement does not constitute an admission that such contract, lease, or agreement is an executory contract or unexpired lease, and (ii) all rights, claims, and causes of action with respect to the contracts, leases, and agreements listed are hereby

reserved by the Debtors, including the rights to dispute or challenge the validity, status, enforceability, characterization, or the structure of any contract agreement, lease, transaction document, or instrument. Certain executory agreements may not have been memorialized in writing and could be subject to dispute. Executory agreements that are oral in nature have not been included.

Contracts and leases listed in the Schedules and Statements may be umbrella or master agreements that cover relationships with some or all of the Debtors. Where relevant, such agreements have been listed in the Schedules and Statements only of the Debtor or Debtors that signed the original umbrella or master agreement. Other Debtors, however, may be liable together with such Debtor or Debtors on account of such agreements, and the Debtors reserve all rights to amend the Schedules and Statements to reflect changes regarding the liability of the Debtors with respect to such agreements if appropriate.

In connection with certain non-disclosure agreements executed by the Debtors, there were instances in Schedule G where the Debtors deemed it necessary and appropriate to remove the counterparty's name and address from Schedule G.

11. **Schedule H.** For purposes of Schedule H, the Debtors that are either the principal obligors or guarantors under the prepetition secured credit facilities are listed as co-debtors. Because of the sheer volume of co-debtors due to the complexity of the Debtors' organizational structure and the number of secured facilities, with all of the entities under each secured facility constituting co-debtors, the Debtors prepared streamlined charts attached to their Schedules to disclose all of the co-debtors. Debtors Waypoint Leasing Holdings Ltd., Waypoint Leasing (Luxembourg) S.à r.l., and Waypoint Leasing (Ireland) Limited are guarantors under each of the Debtors' secured credit facilities (together, the "**Parent Guarantors**"). The Parent Guarantors are listed as co-debtors on all of the other Debtors' Schedule H streamlined charts. The Debtors may not have identified certain guarantees associated with the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements.

Specific Notes with Respect to the Debtors' Statements of Financial Affairs

1. **Statements, Part 2 (List Certain Transfers Made Before Filing for Bankruptcy), Questions 3 & 4.** As described in the Cash Management Motion, the Debtors utilize an integrated, centralized cash management system in the ordinary course of business to collect, concentrate, and disburse funds generated by their operations at Debtor Waypoint Leasing (Ireland) Limited ("**WLIL**"). Nearly all of the Debtors' disbursements to third parties were (i) paid directly by WLIL or (ii) paid by Debtor Waypoint Leasing Services LLC and then charged back to WLIL. As further described in the Cash Management Motion, WLIL then charges back various Debtors in accordance with the amount disbursed. The Debtors' cash management system results in thousands of intercompany transactions among all of the Debtors, and would be unduly burdensome to list.

For purposes of the Schedules and Statements, the Debtors define "insiders" as individuals that, based upon the totality of the circumstances, (i) had or have a controlling

interest in, or exercise sufficient control over, all of the Debtors so as to dictate corporate policy and the disposition of assets, or (ii) were included as participants in the Debtors' key employee incentive program.¹ The Debtors do not take any position with respect to (a) such person's influence over the control of the Debtors; (b) the management responsibilities or functions of such individual; (c) the decision-making or corporate authority or such individual; or (d) whether such individual could successfully argue that he or she is not an insider under applicable law, including the federal securities law, or with respect to any theories of liability, or for any other purpose. As such, the Debtors reserve all rights to dispute whether someone identified is in fact an "insider" as defined in section 101(31) of the Bankruptcy Code.

The amounts shown in response to this question for any salary, bonus, or additional compensation are gross amounts that do not include reductions for amounts such as employee tax or benefit withholdings. Bonus or additional compensation amounts include certain fringe benefits paid either directly to the applicable insiders, or to third-party creditors on their behalf, in the ordinary course of business. Certain ordinary course pension and healthcare-related transfers are not included. Amounts shown in response to this question for any business-related expense reimbursements include expenses reimbursed directly to the applicable insiders.

2. **Statements, Part 6 (Certain Payments or Transfers), Question 11.** Although the services of any advisors who provided consultation or services concerning debt counseling, potential restructuring, relief under the Bankruptcy Code, or preparation of petitions for filing bankruptcy within one year immediately preceding the Petition Date were provided for the benefit of and on behalf of all of the Debtors, all of the payments for such services were made by WLIL, and are, therefore, only listed on that Debtor's response.

The Debtors' accounting systems made it so that it would have been unduly burdensome to provide the dates that these payments related to bankruptcy were actually paid. However, due to the nature of the services provided and the Debtors' prepetition restructuring timeline, the Debtors were able to ascertain that all of these payments were made within one year immediately preceding the Petition Date.

3. **Statements, Part 10 (Certain Financial Accounts, Safe Deposit Boxes, and Storage Units), Question 20.** Due to the nature of the Debtors' business, there are certain times when the Debtors' aircraft are not on an active lease with a customer. During this time, the Debtors store such off-lease aircraft in third-party storage facilities around the world. The Debtors, certain third-party storage providers, and other individuals may have access to the aircraft when they are in storage.
4. **Statements, Part 13 (Details About the Debtor's Business or Connections to Any Business), Question 25.** Further information on the corporate structure of the Debtors is

¹ Order Pursuant to 11 U.S.C. §§ 363(b) and 503(c)(3) Approving Key Employee Incentive Program [ECF No. 481].

included in the *Consolidated Corporate Ownership Statement Pursuant to Fed. R. Bankr. P. 1007 and 7007.1* [ECF No. 2].

5. **Statements, Part 13 (Details About the Debtor's Business or Connections to Any Business), Question 26.** The Debtors provide certain parties, such as banks, auditors, potential investors, vendors, and financial advisors, with financial statements that may not be part of a public filing. The Debtors do not maintain complete lists or other records tracking such disclosures. Therefore, the Debtors have not provided full lists of these recipients in their response, but have included parties who received audited financial statements.

6. **Statements, Part 13 (Details About the Debtor's Business or Connections to Any Business), Questions 28 & 29.** The organizational structure of the Debtors and their non-Debtor affiliates is large and complex, with over 150 total entities. These entities are spread across nearly 20 jurisdictions around the world. Other than the Business Trusts, each of the entities has its own board of directors or managers. In certain instances, the directors or managers are the Debtors' former employees. For other entities, the Debtors have independent directors who are local residents of the particular jurisdiction for that entity.

The Debtors do not take any position with respect to such entity's influence over the control of any Debtor or whether such entity could successfully argue that it is not a "controlling shareholder" under applicable law, including the federal securities laws, or with respect to any theories of liability, or for any other purpose.

7. **Statements, Part 13 (Details About the Debtor's Business or Connections to Any Business), Question 31.** Certain of the Debtors are members of an Irish VAT group. The Irish VAT group files a consolidated Irish VAT return, and each member of the Irish VAT group is jointly and severally liable for any VAT liabilities arising out of the Irish VAT group. Other than the Business Trusts, most of the Debtors are treated as disregarded entities for U.S. tax purposes. Waypoint Leasing (Luxembourg) S.à r.l. files a U.S. federal tax return, but is not subject to U.S. taxes due to applicable treaty exemptions.

Fill in this information to identify the case:

Debtor Name: In re : Waypoint Leasing UK 5A Limited
United States Bankruptcy Court for the: Southern District of New York
Case number (if known): 18-13767 (SMB)

☐ Check if this is an amended filing

Official Form 206Sum

Summary of Assets and Liabilities for Non-Individuals

12/15

Part 1: Summary of Assets

1. Schedule A/B: Assets—Real and Personal Property (Official Form 206A/B)

1a. Real property:

Copy line 88 from *Schedule A/B*

\$ 0.00

1b. Total personal property:

Copy line 91A from *Schedule A/B*

\$ 54,191.86

1c. Total of all property:

Copy line 92 from *Schedule A/B*

\$ 54,191.86

Part 2: Summary of Liabilities

2. Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)

Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of *Schedule D*

\$ 103,174,920.26

3. Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)

3a. Total claim amounts of priority unsecured claims:

Copy the total claims from Part 1 from line 5a of *Schedule E/F*

\$ 2,000.00

3b. Total amount of claims of nonpriority amount of unsecured claims:

Copy the total of the amount of claims from Part 2 from line 5b of *Schedule E/F*

+ \$ 58,175.35

4. Total liabilities

Lines 2 + 3a + 3b

\$ 103,235,095.61

Fill in this information to identify the case:

Debtor Name: In re : Waypoint Leasing UK 5A Limited

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

Case number (if known): 18-13767 (SMB)

☐ Check if this is an amended filing

Official Form 206A/B

Schedule A/B: Assets - Real and Personal Property

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents

1. Does the debtor have any cash or cash equivalents?

- ☒ No. Go to Part 2.
☐ Yes. Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor

Current value of debtor's interest

2. Cash on hand

\$ _____

3. Checking, savings, money market, or financial brokerage accounts *(Identify all)*

Name of institution (bank or brokerage firm) Type of account Last 4 digits of account number

\$ _____

4. Other cash equivalents *(Identify all)*

\$ _____

5. Total of Part 1

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$ _____ 0.00

Part 2: Deposits and prepayments

6. Does the debtor have any deposits or prepayments?

- ☒ No. Go to Part 3.
☐ Yes. Fill in the information below.

Current value of debtor's interest

7. Deposits, including security deposits and utility deposits

Description, including name of holder of deposit

\$

8. Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent

Description, including name of holder of prepayment

\$

9. Total of Part 2.

Add lines 7 through 8. Copy the total to line 81.

\$ 0.00

Part 3:

Accounts receivable

10. Does the debtor have any accounts receivable?

- ☒ No. Go to Part 4.
☐ Yes. Fill in the information below.

Current value of debtor's interest

11. Accounts receivable

	Description	face amount	doubtful or uncollectible accounts		
11a.	90 days old or less:	\$	- \$	=..... →	\$
11b.	Over 90 days old:	\$	- \$	=..... →	\$

12. Total of Part 3.

Current value on lines 11a + 11b = line 12. Copy the total to line 82.

\$

0.00

Part 4: Investments

13. Does the debtor own any investments?

- ☒ No. Go to Part 5.
- ☐ Yes. Fill in the information below.

Valuation method used for current value	Current value of debtor's interest
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14. Mutual funds or publicly traded stocks not included in Part 1

Name of fund or stock:

\$

15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture

Name of entity:

% of ownership:

\$

16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1

Describe:

\$

17. Total of Part 4.

Add lines 14 through 16. Copy the total to line 83.

\$	0.00
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Part 5: Inventory, excluding agriculture assets

18. Does the debtor own any inventory (excluding agriculture assets)?

- ☒ No. Go to Part 6.
☐ Yes. Fill in the information below.

General description	Date of the last physical inventory	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
19. Raw materials		\$		\$
20. Work in progress		\$		\$
21. Finished goods, including goods held for resale		\$		\$
22. Other inventory or supplies		\$		\$

23. Total of Part 5.

Add lines 19 through 22. Copy the total to line 84.

\$	0.00
----	------

24. Is any of the property listed in Part 5 perishable?

- ☐ No
☐ Yes

25. Has any of the property listed in Part 5 been purchased within 20 days before the bankruptcy was filed?

- ☐ No
☐ Yes. Description _____ Book value \$ _____ Valuation method _____ Current value \$ _____

26. Has any of the property listed in Part 5 been appraised by a professional within the last year?

- ☐ No
☐ Yes

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)

27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?

- ☒ No. Go to Part 7.
☐ Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
28. Crops—either planted or harvested	\$		\$
29. Farm animals <i>Examples:</i> Livestock, poultry, farm-raised fish	\$		\$
30. Farm machinery and equipment (Other than titled motor vehicles)	\$		\$
31. Farm and fishing supplies, chemicals, and feed	\$		\$
32. Other farming and fishing-related property not already listed in Part 6	\$		\$
33. Total of Part 6. Add lines 28 through 32. Copy the total to line 85.			\$ 0.00

34. Is the debtor a member of an agricultural cooperative?

- ☐ No
☐ Yes. Is any of the debtor's property stored at the cooperative?
☐ No
☐ Yes

35. Has any of the property listed in Part 6 been purchased within 20 days before the bankruptcy was filed?

- ☐ No
☐ Yes. Description _____ Book value \$ _____ Valuation method _____ Current value \$ _____

36. Is a depreciation schedule available for any of the property listed in Part 6?

- ☐ No
☐ Yes

37. Has any of the property listed in Part 6 been appraised by a professional within the last year?

- ☐ No
☐ Yes

Part 7: Office furniture, fixtures, and equipment; and collectibles

38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?

- ☒ No. Go to Part 8.
☐ Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
39. Office furniture			
	\$		\$
40. Office fixtures			
	\$		\$
41. Office equipment, including all computer equipment and communication systems equipment and software			
	\$		\$
42. Collectibles <i>Examples:</i> Antiques and figurines; paintings, prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles			
	\$		\$

43. **Total of Part 7.**

Add lines 39 through 42. Copy the total to line 86.

\$
0.00

44. Is a depreciation schedule available for any of the property listed in Part 7?

- ☐ No
☐ Yes

45. Has any of the property listed in Part 7 been appraised by a professional within the last year?

- ☐ No
☐ Yes

Part 8: Machinery, equipment, and vehicles

46. Does the debtor own or lease any machinery, equipment, or vehicles?

- ☒ No. Go to Part 9.
☐ Yes. Fill in the information below.

General description	Net book value of debtor's interest	Valuation method used for current value	Current value of debtor's interest
Include year, make, model, and identification numbers (i.e., VIN, HIN, or N-number)	(Where available)		

47. Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles

\$ \$

48. Watercraft, trailers, motors, and related accessories Examples: Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels

\$ \$

49. Aircraft and accessories

\$ \$

50. Other machinery, fixtures, and equipment (excluding farm machinery and equipment)

\$ \$

51. Total of Part 8.

Add lines 47 through 50. Copy the total to line 87.

\$ 0.00

52. Is a depreciation schedule available for any of the property listed in Part 8?

- ☐ No
☐ Yes

53. Has any of the property listed in Part 8 been appraised by a professional within the last year?

- ☐ No
☐ Yes

Part 9:

Real property

54. Does the debtor own or lease any real property?

- ☒ No. Go to Part 10.
- ☐ Yes. Fill in the information below.

55. Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest

Description and location of property	Nature and extent of debtor's interest in property	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building), if available.				
55.1		\$		\$

56. Total of Part 9.

Add the current value on lines 55.1 through 55.6 and entries from any additional sheets. Copy the total to line 88.

\$

0.00

57. Is a depreciation schedule available for any of the property listed in Part 9?

- ☐ No
- ☐ Yes

58. Has any of the property listed in Part 9 been appraised by a professional within the last year?

- ☐ No
- ☐ Yes

Part 10: Intangibles and intellectual property

59. Does the debtor have any interests in intangibles or intellectual property?

- ☐ No. Go to Part 11.
☒ Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
60. Patents, copyrights, trademarks, and trade secrets			
60.1 None	\$		\$
61. Internet domain names and websites			
61.1 www.waypointleasing.com	\$ Unknown		\$ Unknown
62. Licenses, franchises, and royalties			
62.1 None	\$		\$
63. Customer lists, mailing lists, or other compilations			
63.1 Not Disclosed	\$		\$ Not Disclosed
64. Other intangibles, or intellectual property			
64.1 None	\$		\$
65. Goodwill			
65.1 Undetermined	\$		\$ Undetermined

66. Total of Part 10.

Add lines 60 through 65. Copy the total to line 89.

\$ 0.00

67. Do your lists or records include personally identifiable information of customers (as defined in 11 U.S.C. §§ 101(41A) and 107)?

- ☒ No
☐ Yes

68. Is there an amortization or other similar schedule available for any of the property listed in Part 10?

- ☒ No
☐ Yes

69. Has any of the property listed in Part 10 been appraised by a professional within the last year?

- ☒ No
☐ Yes

Part 11: All other assets

70. **Does the debtor own any other assets that have not yet been reported on this form?**
Include all interests in executory contracts and unexpired leases not previously reported on this form.
- ☐ No. Go to Part 12.
- ☒ Yes. Fill in the information below.

Current value of debtor's interest

71. **Notes receivable**

Description (include name of obligor)	Total face amount	doubtful or uncollectible accounts	
71.1 None	\$	- \$	=..... → \$

72. **Tax refunds and unused net operating losses (NOLs)**

Description (for example, federal, state, local)	Tax year	
72.1 None		\$

73. **Interests in insurance policies or annuities**

73.1 None	\$
-----------	----

74. **Causes of action against third parties (whether or not a lawsuit has been filed)**

74.1 Unknown	\$	Unknown
Nature of claim	Unknown	
Amount requested	\$	

75. **Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims**

75.1 Unknown	\$	Unknown
Nature of claim	Unknown	
Amount requested	\$	

76. **Trusts, equitable or future interests in property**

76.1 None	\$
-----------	----

77. **Other property of any kind not already listed** Examples: Season tickets, country club membership

77.1 Intercompany Receivable from Waypoint Asset Co 5 Limited	\$	54,191.86
---	----	-----------

78. **Total of Part 11.**

Add lines 71 through 77. Copy the total to line 90.

\$	54,191.86
----	-----------

79. **Has any of the property listed in Part 11 been appraised by a professional within the last year?**

- ☒ No
- ☐ Yes

Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form.

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. Copy line 5, Part 1.	\$ 0.00	
81. Deposits and prepayments. Copy line 9, Part 2.	\$ 0.00	
82. Accounts receivable. Copy line 12, Part 3.	\$ 0.00	
83. Investments. Copy line 17, Part 4.	\$ 0.00	
84. Inventory. Copy line 23, Part 5.	\$ 0.00	
85. Farming and fishing-related assets. Copy line 33, Part 6.	\$ 0.00	
86. Office furniture, fixtures, and equipment; and collectibles. Copy line 43, Part 7.	\$ 0.00	
87. Machinery, equipment, and vehicles. Copy line 51, Part 8.	\$ 0.00	
88. Real property. Copy line 56, Part 9.....→		\$ 0.00
89. Intangibles and intellectual property. Copy line 66, Part 10.	\$ 0.00	
90. All other assets. Copy line 78, Part 11.	\$ 54,191.86	
91. Total. Add lines 80 through 90 for each column.....91a.	\$ 54,191.86	\$ 0.00 + 91b.
92. Total of all property on Schedule A/B. Lines 91a + 91b = 92.		\$ 54,191.86

Fill in this information to identify the case:

Debtor Name: In re : Waypoint Leasing UK 5A Limited
United States Bankruptcy Court for the: Southern District of New York
Case number (if known): 18-13767 (SMB)

☐ Check if this is an amended filing

Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?

- ☐ No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
☒ Yes. Fill in all of the information below.

Part 1: List Creditors Who Have Secured Claims

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

Column A
Amount of claim
Do not deduct the value of collateral.

Column B
Value of collateral that supports this claim

2.1 Creditor's name

Describe debtor's property that is subject to a lien

Barclays Bank PLC	The Equity In Waypoint Asset Co 5 Limited	\$	18,759,076.41	\$	Unknown
<small>Creditor's Name</small>					

Creditor's mailing address

Greg Gilbert
Notice Name
1 Churchill Place
Street
Canary Wharf
City London State E14 5 HP ZIP Code
United Kingdom
Country

Describe the lien

Lien Holder

Is the creditor an insider or related party?

- ☒ No
☐ Yes

Is anyone else liable on this claim?

- ☒ No
☐ Yes. Fill out *Schedule H: Codebtors(Official Form 206H)*.

Creditor's email address, if known

greg.gilbert@barclays.com

Date debt was incurred 08/23/2015

Last 4 digits of account number

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent
☐ Unliquidated
☐ Disputed

Do multiple creditors have an interest in the same property?

- ☐ No
☒ Yes. Have you already specified the relative priority?
☒ No. Specify each creditor, including this creditor, and its relative priority.
SunTrust Bank, MUFG Union Bank,
Deutsche Bank AG New York Branch,
Goldman Sachs Bank USA
☐ Yes. The relative priority of creditors is specified on lines

2.1

Name

Part 1: Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column A
Amount of claim
Do not deduct the value of collateral.

Column B
Value of collateral that supports this claim

2.2 Creditor's name

Describe debtor's property that is subject to a lien

Deutsche Bank AG New York Branch The Equity In Waypoint Asset Co 5 Limited \$ 18,759,076.41 \$ Unknown
Creditor's Name

Creditor's mailing address

Richard Moody

Notice Name

60 Wall Street

Street

Describe the lien

Lien Holder

Is the creditor an insider or related party?

- ☒ No
☐ Yes

New York NY 10005
City State ZIP Code

Country

Creditor's email address, if known

richard.moody@db.com

Date debt was incurred 08/23/2015

Is anyone else liable on this claim?

- ☒ No
☐ Yes. Fill out *Schedule H: Codebtors(Official Form 206H)*.

Last 4 digits of account number

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent
☐ Unliquidated
☐ Disputed

Do multiple creditors have an interest in the same property?

- ☐ No
☒ Yes. Have you already specified the relative priority?
☒ No. Specify each creditor, including this creditor, and its relative priority.
SunTrust Bank, MUFG Union Bank,
Barclays Bank PLC, Goldman Sachs
Bank USA
☐ Yes. The relative priority of creditors is specified on lines

2.1

Name

Part 1: Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column A
Amount of claim
Do not deduct the value of collateral.

Column B
Value of collateral that supports this claim

2.3 Creditor's name

Describe debtor's property that is subject to a lien

Goldman Sachs Bank USA The Equity In Waypoint Asset Co 5 Limited \$ 14,069,307.31 \$ Unknown
Creditor's Name

Creditor's mailing address

Greg Lee

Notice Name

200 West Street

Street

Describe the lien

Lien Holder

Is the creditor an insider or related party?

- ☒ No
☐ Yes

New York NY 10282
City State ZIP Code

Country

Creditor's email address, if known

greg.lee@gs.com

Date debt was incurred 08/23/2015

Is anyone else liable on this claim?

- ☒ No
☐ Yes. Fill out *Schedule H: Codebtors(Official Form 206H)*.

Last 4 digits of account number

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent
☐ Unliquidated
☐ Disputed

Do multiple creditors have an interest in the same property?

- ☐ No
☒ Yes. Have you already specified the relative priority?
☒ No. Specify each creditor, including this creditor, and its relative priority.
SunTrust Bank, MUFG Union Bank,
Barclays Bank PLC, Deutsche Bank
AG New York Branch, Goldman
Sachs Bank USA
☐ Yes. The relative priority of creditors is specified on lines

2.1

Name

Part 1: Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column A
Amount of claim
Do not deduct the value of collateral.

Column B
Value of collateral that supports this claim

2.4 Creditor's name

Describe debtor's property that is subject to a lien

MUFG Union Bank, N.A. The Equity In Waypoint Asset Co 5 Limited \$ 23,448,845.51 \$ Unknown
Creditor's Name

Creditor's mailing address

John Kopcha

Notice Name

445 South Figueroa Street

Street

13th Floor

Los Angeles CA 90071

City State ZIP Code

Country

Creditor's email address, if known

john.kopcha@unionbank.com

Date debt was incurred 08/23/2015

Last 4 digits of account number

Do multiple creditors have an interest in the same property?

☐ No

☒ Yes. Have you already specified the relative priority?

☒ No. Specify each creditor, including this creditor, and its relative priority.

SunTrust Bank, Barclays Bank PLC,
Deutsche Bank AG New York Branch
Goldman Sachs Bank USA

☐ Yes. The relative priority of creditors is specified on lines

2.1

Describe the lien

Lien Holder

Is the creditor an insider or related party?

☒ No

☐ Yes

Is anyone else liable on this claim?

☒ No

☐ Yes. Fill out *Schedule H: Codebtors(Official Form 206H)*.

As of the petition filing date, the claim is:

Check all that apply.

☐ Contingent

☐ Unliquidated

☐ Disputed

Name

Part 1: Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column A
Amount of claim
Do not deduct the value of collateral.

Column B
Value of collateral that supports this claim

2.5 Creditor's name

Describe debtor's property that is subject to a lien

SunTrust Bank The Equity In Waypoint Asset Co 5 Limited \$ 28,138,614.62 \$ Unknown
Creditor's Name

Creditor's mailing address

William Krueger

Notice Name

3333 Peachtree Road

Street

Describe the lien

Lien Holder

Is the creditor an insider or related party?

- ☒ No
☐ Yes

Atlanta GA 30326
City State ZIP Code

Country

Creditor's email address, if known

william.krueger@suntrust.com

Date debt was incurred 08/23/2015

Is anyone else liable on this claim?

- ☒ No
☐ Yes. Fill out *Schedule H: Codebtors(Official Form 206H)*.

Last 4 digits of account number

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent
☐ Unliquidated
☐ Disputed

Do multiple creditors have an interest in the same property?

- ☐ No
☒ Yes. Have you already specified the relative priority?
☒ No. Specify each creditor, including this creditor, and its relative priority.
MUFG Union Bank, Barclays Bank PLC, Deutsche Bank AG, New York Branch, Goldman Sachs Bank USA
☐ Yes. The relative priority of creditors is specified on lines

2.1

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.

\$ 103,174,920.26

Part 2: List Others to Be Notified for a Debt Already Listed in Part 1

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address	On which line in Part 1 did you enter the related creditor?	Last 4 digits of account number for this entity
See Schedule D, Part 2 Attachment	Line 2.1	
Name		
Notice Name		
Street		
City		
State		
ZIP Code		
Country		

Fill in this information to identify the case:

Debtor Name: In re : Waypoint Leasing UK 5A Limited
United States Bankruptcy Court for the: Southern District of New York
Case number (if known): 18-13767 (SMB)

☐ Check if this is an amended filing

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on Schedule A/B: Assets - Real and Personal Property (Official Form 206A/B) and on Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

- ☐ No. Go to Part 2.
☒ Yes. Go to Line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

Total claim	Priority amount
-------------	-----------------

2.1 Priority creditor's name and mailing address

Corporation Tax Services, HM Revenue and Customs
Creditor Name

Creditor's Notice name

BX9 1AS

Address

City State ZIP Code

United Kingdom

Country

Date or dates debt was incurred

Unknown

Last 4 digits of account number N/A

Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)

As of the petition filing date, the claim is: \$ 2,000.00 \$ 2,000.00

Check all that apply.

- ☐ Contingent
☐ Unliquidated
☐ Disputed

Basis for the claim:

Income Tax Payable

Is the claim subject to offset?

- ☒ No
☐ Yes

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

			Amount of claim
3.1 Nonpriority creditor's name and mailing address			As of the petition filing date, the claim is: \$ 54,190.86
Mackay Helicopters Pty Ltd Acn 086 893 487			<i>Check all that apply.</i>
Creditor Name			<input checked="" type="checkbox"/> Contingent
			<input checked="" type="checkbox"/> Unliquidated
Creditor's Notice name			<input type="checkbox"/> Disputed
8/56 Church Avenue			Basis for the claim:
Address			Security Deposit Received from Customer
Mascot	NSW	2020	
City	State	ZIP Code	
Australia			
Country			
Date or dates debt was incurred			Is the claim subject to offset?
Unknown			<input checked="" type="checkbox"/> No
Last 4 digits of account			<input type="checkbox"/> Yes
number <u>N/A</u>			
3.2 Nonpriority creditor's name and mailing address			As of the petition filing date, the claim is: \$ 210.68
Waypoint Leasing (Ireland) Limited			<i>Check all that apply.</i>
Creditor Name			<input type="checkbox"/> Contingent
			<input type="checkbox"/> Unliquidated
Creditor's Notice name			<input type="checkbox"/> Disputed
8 Riverpoint			Basis for the claim:
Address			Intercompany Payable
Bishops Quay			
Limerick		V94 WC6A	
City	State	ZIP Code	
Ireland			
Country			
Date or dates debt was incurred			Is the claim subject to offset?
Unknown			<input type="checkbox"/> No
Last 4 digits of account			<input checked="" type="checkbox"/> Yes
number <u>N/A</u>			

3.3 Nonpriority creditor's name and mailing address

Waypoint Services UK

Creditor Name

Creditor's Notice name

8 Riverpoint

Address

Bishops Quay

Limerick

City

State

V94 WC6A

ZIP Code

Ireland

Country

Date or dates debt was incurred

Unknown

Last 4 digits of account

number N/A

As of the petition filing date, the claim is: \$ 3,773.81

Check all that apply.

☐ Contingent

☐ Unliquidated

☐ Disputed

Basis for the claim:

Intercompany Payable

Is the claim subject to offset?

☐ No

☒ Yes

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.
If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address

On which line in Part 1 or Part 2 is the
related creditor (if any) listed?

Last 4 digits of account
number, if any

Name

Line

☐ Not Listed.Explain

Notice Name

Street

City

State

ZIP Code

Country

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

		Total of claim amounts
5a. Total claims from Part 1	5a.	\$ 2,000.00
5b. Total claims from Part 2	5b. +	\$ 58,175.35
5c. Total of Parts 1 and 2 Lines 5a + 5b = 5c.	5c.	\$ 60,175.35

Fill in this information to identify the case:

Debtor Name: In re : Waypoint Leasing UK 5A Limited

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

Case number (if known): 18-13767 (SMB)

☐ Check if this is an amended filing

Official Form 206G

Schedule G: Executory Contracts and Unexpired Leases

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, numbering the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases?

- ☐ No. Check this box and file this form with the court with the debtor's other schedules. There is nothing else to report on this form.
- ☒ Yes. Fill in all of the information below even if the contracts or leases are listed on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B).

2. List all contracts and unexpired leases

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.1 State what the contract or lease is for and the nature of the debtor's interest

Corporate Services Agreement for Provision of Domiciliation and Corporate Secretarial Services to Waypoint Leasing UK 5A Limited

ALTER DOMUS (UK) LIMITED

Name

Notice Name

18 St Swithins Lane

Address

State the term remaining

List the contract number of any government contract

London

EC4N 8AD

City

State

ZIP Code

England

Country

2.2 State what the contract or lease is for and the nature of the debtor's interest

Services Agreement for Provision of Directorship Services to Waypoint Leasing Services (UK) Limited, Waypoint Leasing UK 1A Limited, Waypoint Leasing UK 1B Limited, Waypoint Leasing UK 1C Limited, Waypoint Leasing UK 3A Limited, Waypoint Leasing UK 5A Limited, Waypoint Leasing UK 8A Limited and Waypoint Leasing UK 9A Limited, as amended from time to time

Centralis Administrative Services (UK) Limited

Name

Notice Name

33 St. James Square

Address

State the term remaining

List the contract number of any government contract

London

SW1Y 4JS

City

State

ZIP Code

England

Country

2.3 State what the contract or lease is for and the nature of the debtor's interest

Lease Agreement

Mackay Helicopters Pty Ltd Acn 086 893 487

Name

Ian Vanderbeek

Notice Name

Suite 8, Level 2,56 Church Avenue

Address

State the term remaining

List the contract number of any government contract

Mascot

NSW

02020

City

State

ZIP Code

Australia

Country

Fill in this information to identify the case:

Debtor Name: In re : Waypoint Leasing UK 5A Limited
United States Bankruptcy Court for the: Southern District of New York
Case number (if known): 18-13767 (SMB)

☐ Check if this is an amended filing

Official Form 206H

Schedule H: Codebtors

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

1. **Does the debtor have any codebtors?**

- ☐ No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.
☒ Yes

2. **In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G.** Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

Column 1: Codebtor		Column 2: Creditor	
Name	Mailing address	Name	Check all schedules that apply:
2.1 See Schedule H Attachment	Street		<input type="checkbox"/> D
			<input type="checkbox"/> E/F
			<input type="checkbox"/> G
	City		
	State		
	ZIP Code		
	Country		

Fill in this information to identify the case:

Debtor Name: In re : Waypoint Leasing UK 5A Limited

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

Case number (if known): 18-13767 (SMB)

f 45

Official Form 202**Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☒ *Schedule A/B: Assets--Real and Personal Property* (Official Form 206A/B)
- ☒ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☒ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☒ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☒ *Schedule H: Codebtors* (Official Form 206H)
- ☒ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ Amended Schedule _____
- ☐ Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)
- ☐ Other document that requires a declaration _____

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

Executed on 03/31/2019

MM / DD / YYYY

✕ / s / Ken Dowling

Signature of individual signing on behalf of debtor

Ken Dowling

Printed name

Authorized Individual

Position or relationship to debtor

In re: Waypoint Leasing UK 5A Limited

Case No. 18-13767

Schedule D, Part 2 Attachment

Notice Parties to Creditors Who Have Claims Secured by Property

									On which line in Part 1 did you enter the related creditor?
Line	Name	Notice Name	Address 1	Address 2	City	State	Zip		
3.1	Alston & Bird LLP SunTrust Bank for SunTrust Bank	David Wender	One Atlantic Center	1201 West Peachtree Street Suite 4900	Atlanta	GA	30309-3424		
3.2	Alston & Bird LLP SunTrust Bank for SunTrust Bank	John Weiss and William Hao	90 Park Avenue 15th Floor		New York	NY	10016-1387		

In re: Waypoint Leasing UK 5A Limited**Case No. 18-13767**

Schedule H Attachment

Codebtors

Name of Codebtor	Barclays Bank PLC¹	Deutsche Bank AG New York Branch²	Goldman Sachs Bank USA³	MUFG Union Bank, N.A.⁴	SunTrust Bank⁵
Waypoint Leasing Holdings Ltd.	x	x	x	x	x
Waypoint Leasing (Luxembourg) S.à r.l.	x	x	x	x	x
Waypoint Leasing (Ireland) Limited	x	x	x	x	x
Waypoint Asset Co 5 Limited	x	x	x	x	x
Notes:					
(1) Listed in Schedule D (Part 1) as line 2.1.					
(2) Listed in Schedule D (Part 1) as line 2.2.					
(3) Listed in Schedule D (Part 1) as line 2.3.					
(4) Listed in Schedule D (Part 1) as line 2.4.					
(5) Listed in Schedule D (Part 1) as line 2.5.					

Exhibit A

Debtors

Debtor	Last 4 Digits of Tax ID Number	Debtor	Last 4 Digits of Tax ID Number
Waypoint Leasing Holdings Ltd.	2899	MSN 760682 Trust	N/A
Waypoint Leasing (Luxembourg) S.à r.l.	7041	MSN 920022 Trust	N/A
Waypoint Leasing (Ireland) Limited	6600	MSN 920062 Trust	N/A
Waypoint Asset Co 10 Limited	2503	MSN 920125 Trust	N/A
MSN 2826 Trust	N/A	MSN 9229 AS	7652
MSN 2879 Trust	N/A	Waypoint Asset Co 3A Limited	6687
Waypoint Asset Co 11 Limited	3073	MSN 41371 Trust	N/A
MSN 2905 Trust	N/A	Waypoint Asset Euro 1A Limited	9804
Waypoint Asset Co 14 Limited	1585	Waypoint Asset Co 1K Limited	2087
Waypoint Asset Co 15 Limited	1776	MSN 4469 Trust	N/A
Waypoint Asset Co 3 Limited	3471	MSN 6655 Trust	N/A
AE Helicopter (5) Limited	N/A	Waypoint Leasing (Luxembourg) Euro S.à r.l.	8928
AE Helicopter (6) Limited	N/A	Waypoint Asset Co 1A Limited	1208
MSN 31141 Trust	N/A	Waypoint Leasing Labuan 1A Limited	2299
MSN 31492 Trust	N/A	Waypoint Asset Co 1C Limited	0827
MSN 36458 Trust	N/A	Waypoint Asset Co 1D Limited	7018
MSN 760543 Trust	N/A	Waypoint Asset Co 1F Limited	6345
MSN 760551 Trust	N/A	Waypoint Asset Co 1G Limited	6494
MSN 760581 Trust	N/A	Waypoint Asset Co 1H Limited	7349
MSN 760628 Trust	N/A	Waypoint Asset Co 1J Limited	7729
MSN 760631 Trust	N/A	MSN 20159 Trust	N/A

Debtor	Last 4 Digits of Tax ID Number	Debtor	Last 4 Digits of Tax ID Number
MSN 6658 Trust	N/A	Waypoint Asset Funding 6 LLC	4964
Waypoint 760626 Business Trust	N/A	Waypoint Asset Co 7 Limited	9689
MSN 7152 Trust	N/A	Waypoint Asset Euro 7A Limited	2406
MSN 7172 Trust	N/A	Waypoint Asset Co 8 Limited	2532
Waypoint Asset Funding 3 LLC	4960	MSN 31041 Trust	N/A
Waypoint Asset Malta Ltd	5348	MSN 31203 Trust	N/A
Waypoint Leasing Labuan 3A Limited	8120	MSN 31578 Trust	N/A
Waypoint Leasing UK 3A Limited	0702	MSN 760617 Trust	N/A
Waypoint Asset Co 4 Limited	0301	MSN 760624 Trust	N/A
Waypoint Asset Co 5 Limited	7128	MSN 760626 Trust	N/A
Waypoint Leasing Services LLC	8965	MSN 760765 Trust	N/A
MSN 14786 Trust	N/A	MSN 920063 Trust	N/A
MSN 2047 Trust	N/A	MSN 920112 Trust	N/A
MSN 2057 Trust	N/A	Waypoint 206 Trust	N/A
Waypoint Asset Co 5B Limited	2242	Waypoint 407 Trust	N/A
Waypoint Leasing UK 5A Limited	1970	Waypoint Asset Euro 1B Limited	3512
Waypoint Asset Co 6 Limited	8790	Waypoint Asset Euro 1C Limited	1060
MSN 31042 Trust	N/A	MSN 20012 Trust	N/A
MSN 31295 Trust	N/A	MSN 20022 Trust	N/A
MSN 31308 Trust	N/A	MSN 20025 Trust	N/A
MSN 920119 Trust	N/A	MSN 920113 Trust	N/A

Debtor	Last 4 Digits of Tax ID Number	Debtor	Last 4 Digits of Tax ID Number
Waypoint Asset Funding 8 LLC	4776	Waypoint Asset Co Germany Limited	5557
Waypoint Leasing UK 8A Limited	2906	MSN 31046 Trust	N/A
Waypoint Leasing US 8A LLC	8080	MSN 41511 Trust	N/A
Waypoint Asset Company Number 1 (Ireland) Limited	6861	MSN 760608 Trust	N/A
Waypoint Asset Euro 1D Limited	1360	MSN 89007 Trust	N/A
Waypoint Asset Co 1L Limited	2360	MSN 920141 Trust	N/A
Waypoint Asset Co 1M Limited	5855	MSN 920152 Trust	N/A
Waypoint Asset Co 1N Limited	3701	MSN 920153 Trust	N/A
Waypoint Asset Euro 1G Limited	4786	MSN 920273 Trust	N/A
Waypoint Asset Funding 1 LLC	7392	MSN 920281 Trust	N/A
Waypoint Leasing UK 1B Limited	0592	MSN 9205 Trust	N/A
Waypoint Leasing UK 1C Limited	0840	MSN 9229 Trust	N/A
Waypoint Asset Company Number 2 (Ireland) Limited	7847	Waypoint Asset Funding 2 LLC	7783
Waypoint 2916 Business Trust	N/A		