

THIS OMNIBUS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM THAT WERE FILED IN THE WRONG CASE. PARTIES RECEIVING THIS NOTICE OF THE OMNIBUS OBJECTION OF THE DEBTORS TO PROOFS OF CLAIM SHOULD REVIEW THE OMNIBUS OBJECTION IN ORDER TO DETERMINE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION, AND THE EXHIBIT ATTACHED THERETO IN ORDER TO DETERMINE WHETHER THIS OMNIBUS OBJECTION AFFECTS THEIR CLAIM(S).

IF YOU HAVE QUESTIONS, PLEASE CONTACT THE DEBTORS' COUNSEL, RYAN A. BERGER, ESQ., AT (212) 310-8072.

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Gary T. Holtzer
Robert J. Lemons
Kelly DiBlasi

*Attorneys for Debtors
and Debtors in Possession*

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

-----X	:	
In re	:	Chapter 11
	:	
WAYPOINT LEASING	:	Case No. 18-13648 (SMB)
HOLDINGS LTD., <i>et al.</i> ,	:	
	:	(Jointly Administered)
Debtors. ¹	:	
-----X	:	

**NOTICE OF HEARING ON THE OMNIBUS OBJECTION OF THE
DEBTORS TO PROOFS OF CLAIM (CLAIMS FILED IN THE WRONG CASE)**

PLEASE TAKE NOTICE that on October 23, 2019, Waypoint Leasing Holdings Ltd. and certain of its subsidiaries and affiliates, as debtors and debtors in possession (collectively, the “**Debtors**”) in the above-captioned chapter 11 cases (collectively, the “**Chapter 11 Cases**”)

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**.



filed the *Omnibus Objection of the Debtors to Proofs of Claim (Claims Filed in the Wrong Case)* (the “**Objection**”) with the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”).

PLEASE TAKE FURTHER NOTICE that the Objection requests that the Bankruptcy Court disallow and expunge, in their entirety, the proofs of claim listed on **Exhibit B** annexed hereto (the “**Proofs of Claim**” or “**Claims**”), on the grounds provided for in the Objection that such Proofs of Claim were filed in the wrong case, as described in **Exhibit C**. Any Claim that the Bankruptcy Court disallows and expunges will be treated as if it had not been filed, and the holder of such Claim will not be entitled to any distribution on account of such Claim thereof.

PLEASE TAKE FURTHER NOTICE that the claims hearing procedures (the “**Claims Hearing Procedures**”), as approved by the Bankruptcy Court in the *Findings of Fact, Conclusions of Law, and Order Confirming Third Amended Chapter 11 Plan of Liquidation of Waypoint Leasing Holdings Ltd. and Its Affiliated Debtors* [ECF No. 893] (the “**Confirmation Order**”) and as provided in Article VIII of the *Third Amended Chapter 11 Plan of Liquidation of Waypoint Leasing Holdings Ltd. and Its Affiliated Debtors* [ECF No. 871] (the “**Plan**”), shall apply and govern the Objection in conjunction with the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”). The Claims Hearing Procedures and the Bankruptcy Rules provide for certain mandatory actions by claimants (each, a “**Claimant**” and collectively, the “**Claimants**”) within certain time periods. Therefore, please review the Claims Hearing Procedures and the Bankruptcy Rules carefully. Failure to comply with the Claims Hearing Procedures and the Bankruptcy Rules may result in the disallowance and expungement of a Proof of Claim without further notice to the applicable Claimants.

PLEASE TAKE FURTHER NOTICE that if a Claimant does NOT oppose the disallowance and expungement of its applicable Claim(s), then such Claimant does NOT need to file a written response (each, a “**Response**”) to the Objection, and such Claimant does NOT need to appear at the Hearing (as defined herein).

PLEASE TAKE FURTHER NOTICE that if a Claimant DOES oppose the disallowance and expungement of its applicable Claim(s), then such Claimant MUST file with the Bankruptcy Court and serve on the parties listed below a Response to the Objection, so as to be filed and received by no later than **November 15, 2019, at 4:00 p.m. (Prevailing Eastern Time)** (the “**Response Deadline**”).

PLEASE TAKE FURTHER NOTICE that Response(s) to the Objection, if any, must contain, at a minimum, the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number, and the title of the Objection to which the Response is directed; (ii) the name of the Claimant and a description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the Objection; (iv) all documentation or other evidence of the Claim, to the extent not included with the Proof of Claim previously filed with the Bankruptcy Court, upon which the Claimant will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to the Claimant’s Response, if such address is different from that presented in the applicable Proof of Claim; and (vi) the name, address, and telephone number of the person (which may be the Claimant or the Claimant’s designated legal representative) possessing the ultimate authority to reconcile, settle, or otherwise resolve the Claim on the Claimant’s behalf.

PLEASE TAKE FURTHER NOTICE that the Bankruptcy Court will consider a Response only if the Response is timely filed, served, and received. A Response will be deemed timely filed, served, and received only if the original Response is actually received on or before the Response Deadline by (i) the chambers of the Honorable Stuart M. Bernstein, United States Bankruptcy Judge, Bankruptcy Court, One Bowling Green, Room 723, New York, New York 10004; (ii) Weil, Gotshal, & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Gary T. Holtzer, Esq., Robert J. Lemons, Esq., and Kelly DiBlasi, Esq.), attorneys for the Debtors; and (iii) William L. Transier ((bill@transieradvisors.com), the plan administrator.

PLEASE TAKE FURTHER NOTICE that, except as otherwise permitted under the Claims Hearing Procedures and the Bankruptcy Rules, a hearing to consider the Objection will be held before the Honorable Stuart M. Bernstein, United States Bankruptcy Judge, at the Bankruptcy Court, One Bowling Green, Room 723, New York, New York 10004, on **December 17, 2019, at 10:00 a.m. (Prevailing Eastern Time)** (the “**Hearing**”). If a Claimant files a Response to the Objection, such Claimant should plan to appear at the Hearing. The Debtors, however, reserve the right to continue the Hearing on the Objection with respect to the Claim(s) that are the subject of such Response.

PLEASE TAKE FURTHER NOTICE that Claimants may participate in the Hearing telephonically, provided such that such Claimants comply with the Bankruptcy Court’s instructions (including, without limitation, providing prior written notice to counsel for the Debtors), which can be found on the Bankruptcy Court’s website at www.nysb.uscourts.gov.

PLEASE TAKE FURTHER NOTICE that if any Claimant wishes to view the complete Objection, the Plan, or the Confirmation Order, such Claimant can do so for free at

<http://www.kcellc.net/waypointleasing>. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claim(s).

Dated: October 23, 2019
New York, New York

/s/ Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

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Gary T. Holtzer

Robert J. Lemons

Kelly DiBlasi

*Attorneys for Debtors
and Debtors in Possession*

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		

Exhibit B

Claims to be Disallowed

CLAIMS TO BE DISALLOWED					
<u>Reference Number</u>	<u>Name of Claimant</u>	<u>Claim Number</u>	<u>Claim Nature</u>	<u>Asserted Debtor</u>	<u>Asserted Claim Amount</u>
1	Cameron Parish Sheriff & Tax Collector	6	Priority	Waypoint Leasing Holdings Ltd.	\$91,229.00
2	Chris Wakefield	275	Priority	Waypoint Leasing Holdings Ltd.	\$12,850.00
3	Chris Wakefield	275	General Unsecured	Waypoint Leasing Holdings Ltd.	\$8,163.77
4	Lafayette Parish Sheriff Office	293	Priority	Waypoint Leasing Holdings Ltd.	\$39,019.30

Exhibit C

Omnibus Objection to Proofs of Claim

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Gary T. Holtzer
Robert J. Lemons
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*Attorneys for Debtors
and Debtors in Possession*

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

-----X	:	
In re	:	Chapter 11
	:	
WAYPOINT LEASING	:	Case No. 18-13648 (SMB)
HOLDINGS LTD., <i>et al.</i> ,	:	
	:	(Jointly Administered)
Debtors. ¹	:	
-----X	:	

**OMNIBUS OBJECTION OF THE DEBTORS
TO PROOFS OF CLAIM (CLAIMS FILED IN THE WRONG CASE)**

THIS OMNIBUS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OMNIBUS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE EXHIBIT ATTACHED TO THIS OMNIBUS OBJECTION.

IF YOU HAVE QUESTIONS, PLEASE CONTACT THE DEBTORS' COUNSEL, RYAN A. BERGER, ESQ., AT (212) 310-8072.

TO THE HONORABLE STUART M. BERNSTEIN,
UNITED STATES BANKRUPTCY JUDGE:

Waypoint Leasing Holdings Ltd. (“**Holdings**”) and certain of its subsidiaries and affiliates, as debtors and debtors in possession (collectively, the “**Debtors**”) in the above-captioned

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**.

chapter 11 cases (collectively, the “**Chapter 11 Cases**”), respectfully represent as follows in support of this omnibus objection (the “**Objection**”):

Relief Requested

1. The Debtors file this Objection pursuant to section 502 of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), seeking entry of an order substantially in the form annexed hereto as **Exhibit D** (the “**Proposed Order**”), disallowing and expunging the claims listed on **Exhibit B** annexed hereto, under the heading “Claims to Be Disallowed” (each, a “**Claim**,” and collectively, the “**Claims**”).

2. The Debtors have examined the Claims, all documentation provided with respect to each Claim, and the Debtors’ respective books and records, and have determined in each case that the Claim should be disallowed and expunged because the Claim was filed in the wrong case.

3. This Objection does not affect any of the remaining claims listed on the Debtors’ claims register (the “**Surviving Claims**”), and does not constitute an admission or an acknowledgement by the Debtors that any such Surviving Claims should be allowed.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334, and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.). This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Background

5. On November 25, 2018, the Debtors each commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner, or statutory committee of creditors has been appointed in these Chapter 11 Cases.

6. The Debtors' Chapter 11 Cases are being jointly administered for procedural purposes only pursuant to Bankruptcy Rule 1015(b).

7. On July 22, 2019, the Debtors filed the *Third Amended Chapter 11 Plan of Liquidation of Waypoint Leasing Holdings Ltd. and Its Affiliated Debtors* [ECF No. 871] (the "**Plan**").

8. On July 31, 2019, the Court entered the *Findings of Fact, Conclusions of Law, and Order Confirming Third Amended Chapter 11 Plan of Liquidation of Waypoint Leasing Holdings Ltd. and Its Affiliated Debtors* [ECF No. 893] (the "**Confirmation Order**").

9. In accordance with the Confirmation Order, the Debtors filed the *Notice of (I) Entry of Order Confirming Third Amended Chapter 11 Plan of Liquidation of Waypoint Leasing Holdings Ltd. and Its Affiliated Debtors and (II) Occurrence of Effective Date* [ECF No. 914], noting that the Plan went effective on August 9, 2019.

The Claims Should Be Disallowed and Expunged

10. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Capital, LLC)*, 15 Civ. 3248 (KPF), 2016 WL 796860, at *9 (S.D.N.Y. Feb. 22, 2016); *In re Arcapita Bank*

B.S.C.(C), No. 12-11076 (SHL), 2013 WL 6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff'd sub nom. In re Arcapita Bank B.S.C.(C)*, 508 B.R. 814, 817 (S.D.N.Y. 2014); *In re Motors Liquidation Co.*, No. 09-50026 (REG), 2012 WL 1886755, at *3 (S.D.N.Y. May 21, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd Peter J. Solomon Co., L.P. v. Oneida Ltd.*, No. 09 Civ. 2229 (DC), 2010 WL 234827, at *5 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc'ns Corp.*, No. 02-41729 (REG), 2007 WL 601452, at *5 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

11. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Further, Bankruptcy Rule 3007(d) permits a debtor to file an omnibus objection to more than one claim on the basis that, among other things, such claims “have been filed in the wrong case.” Fed. R. Bankr. P. 3007(d)(2).

12. The Debtors have determined that each of the Claims has been filed in the wrong case. Accordingly, the Debtors seek the entry of the Proposed Order disallowing and expunging the Claims in their entirety.

The Wakefield Claim

13. Former employee Chris Wakefield (“**Mr. Wakefield**”) filed a proof of claim for unpaid severance against the Debtor Holdings, as laid out in **Exhibit B** (the “**Wakefield Claim**”). The Wakefield Claim asserts an entitlement to priority pursuant to section 507(a)(4) of the Bankruptcy Code in the amount of \$12,850, with the remaining \$8,163.77 of the Wakefield Claim constituting a general unsecured claim.

14. To the extent that Mr. Wakefield has a valid claim for unpaid severance, such claim is not properly asserted against the Debtor Holdings. Mr. Wakefield was employed by Waypoint Leasing Services Australia Pty Ltd (“**Waypoint Australia**”), which is an indirect subsidiary of Holdings. Waypoint Australia was not a Debtor in the Chapter 11 Cases. On August 9, 2019, a creditors’ voluntary winding up was initiated for Waypoint Australia in accordance with Australian law (the “**Insolvent Liquidation**”), with Ernst & Young appointed as the liquidators.

15. The asserted basis for the Wakefield claim is unpaid severance owed under Mr. Wakefield’s employment agreement with Waypoint Australia (the “**Employment Agreement**”). The Employment Agreement was between Mr. Wakefield and Waypoint Australia. Further, the Employment Agreement contains no recourse for Mr. Wakefield against Holdings, and Holdings did not guarantee any amounts due by Waypoint Australia to Mr. Wakefield under the Employment Agreement.

16. Mr. Wakefield does not have a valid claim against Holdings. If Mr. Wakefield wishes to pursue his claim for unpaid severance arising out of his Employment Agreement, he will have to do so through the Insolvent Liquidation that is currently pending for Waypoint Australia. Since the Wakefield Claim was filed in the wrong case, it should be disallowed and expunged in its entirety in accordance with Bankruptcy Rule 3007(d)(2).

The Louisiana Tax Claims

17. The Cameron Parish Sheriff & Tax Collector filed a proof of claim for \$91,229.00 against the Debtor Holdings, and the Lafayette Parish Sheriff Office filed a proof of claim for \$39,019.30 against the Debtor Holdings, as laid out in **Exhibit B** (collectively, the “**Louisiana Tax Claims**”). The Louisiana Tax Claims assert an entitlement to priority pursuant to section 507(a)(8) of the Bankruptcy Code for the entire amounts claimed.

18. The state of Louisiana levies a property tax on privately owned aircraft that are physically located in the state of Louisiana as of January 1st for the tax year in question. The property tax for aircraft physically present in the state of Louisiana is then due and owing on December 31st of that same year. To the extent that no aircraft is physically present in the state of Louisiana on January 1st, then no property tax would later be due for that year. For aircraft that are physically present in the state of Louisiana on January 1st, the property tax that will be payable on December 31st of that year will be due and owing to the particular parish² in which the aircraft is physically located.

19. For the purposes of this Objection, the Louisiana Tax Claims can be addressed together. The Louisiana Tax Claims were filed by two separate parishes, Cameron Parish and Lafayette Parish (together, the “**Parishes**”), for unpaid property taxes. To the extent that the Parishes have valid claims for unpaid property taxes,³ such claims are not properly asserted against the Debtor Holdings. The Debtor Waypoint Leasing (Luxembourg) S.à r.l. (“**LuxCo**”), rather than Holdings, is the entity that would have been responsible for the payment of any property taxes that may be owed to the Parishes, and LuxCo is the entity that files the property tax returns. As demonstrated by **Exhibit 1** annexed hereto, which includes copies of the most recent tax assessments issued by the Parishes to LuxCo and the most recent tax returns filed by LuxCo establishing payment of those property taxes, the Parishes themselves have always acted in accordance with this fact. The taxes have always been assessed against, and the tax statements have always been issued to, LuxCo. Holdings had no direct ownership interest in any of the

² Similarly to how other states are divided into counties, the state of Louisiana is divided into 64 parishes.

³ While not necessary for the Debtors to prevail on their Objection, the Debtors also dispute the underlying validity of the Louisiana Tax Claims, as provided herein.

Debtors' aircraft, including any of the aircraft that might have been physically present in the state of Louisiana. There is no valid basis for the Louisiana Tax Claims to be asserted against Holdings.

20. In addition to the above, the Debtors dispute the underlying validity of the Louisiana Tax Claims. According to the Debtors' books and records, the last time that the Debtors had an aircraft in Cameron Parish on January 1st was on January 1, 2017. No aircraft owned by the Debtors was physically present in Cameron Parish on January 1, 2018 or January 1, 2019. As reflected in the Debtors' books and records, all outstanding property tax claims owed to any Louisiana parishes were paid in full for the years 2017 and 2018 (and all prior years). To the extent that the Debtors had any aircraft physically present in Lafayette Parish on January 1, 2019, the property tax for such aircrafts' physical presence would not be due and owing to Lafayette Parish until December 31, 2019.

21. The Parishes do not have valid claims against Holdings. If the Parishes intended to pursue claims for unpaid property taxes (which the Debtors contend do not exist), they would have had to file such claims against LuxCo. Since the Louisiana Tax Claims were filed in the wrong case, they should be disallowed and expunged in their entirety in accordance with Bankruptcy Rule 3007(d)(2).

Reservation of Rights

22. The Debtors hereby reserve the right to amend, modify, and/or supplement this Objection on any grounds.

Notice

23. Notice of this Objection will be provided in accordance with the procedures set forth in the *Final Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c), 2002(m), and 9007 Implementing Certain Notice and Case Management Procedures*, entered on

December 21, 2018 [ECF No. 155]. The Debtors respectfully submit that no further notice is required.

24. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: October 23, 2019
New York, New York

/s/ Robert J. Lemons

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New York, New York 10153

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Robert J. Lemons

Kelly DiBlasi

*Attorneys for Debtors
and Debtors in Possession*

Exhibit 1

Tax Assessments from the Parishes and Tax Returns from LuxCo

01/17/2019

RON JOHNSON
CAMERON PARISH SHERIFF & TAX
COLLECTOR
P O BOX 1250
CAMERON, LOUISIANA 70631

WAYPOINT LEASING
LUXEMBOURG SARL
5 RUE GUILLAUME KROLL
LUXEMBOURG LU L-1882

Received on
04 FEB 2019

TAX NOTICE # 1300037510

TAXES BECOME DELINQUENT AFTER DECEMBER 31st AND BEAR 1 00% INTEREST PER MONTH OR ANY PART
OF A MONTH THEREAFTER

TAX BODY	MILLAGE	AMOUNT DUE
CAMERON HOSPITAL	16 13	8,054 79
AMBULANCE DIST #1	4 44	2,217 19
AMBULANCE DIST #1 MT	20 10	10,037 28
PARISH TAX - GEN ALIM	3 90	1,947 53
PARISH ROAD	6 61	3,300 82
COURTHOUSE MAINT	2 64	1,318 33
LIBRARY MAINT	6 36	3,175 99
MOSQUITO ABATEMENT	10 00	4,993 67
GARBAGE	7 86	3,925 02
LAW ENFORCEMENT	13 87	6,926 22
LAW ENFORCEMENT SP 1	9 13	4,559 22
LAW ENFORCEMENT SP 2	2 29	1,143 55
SP ASSESSMENT	2 85	1,423 20
SCHOOL CONSTIT	4 84	2,416 94
SCHOOL ADD SUPPORT	10 50	5,243 35
SCHOOL SP MT	8 46	4,224 64
SCHOOL OPERATION	10 50	5,243 35
REC DIST #6 - CAM	9 74	4,863 83
GRAVITY DRAIN #3 - CA	7 50	3,745 25
FIRE DIST #7- CR	6 00	2,996 20
FIRE DIST #7-CR-MT	3 97	1,982 49
WATER DIST #7 - CR	3 00	1,498 10
WATER DIST #7 - CR - MT	12 00	5,992 40
MILLAGE TOTAL	182 69	

TOTALS	91,229 36
INTEREST	912 29
TOTAL AMOUNT DUE	92,141 65

PARCEL NUMBER 1300037510

PARCEL TYPE Personal Property



CLASS	VALUE	HOMESTEAD	UNITS/ACREAGE
NON-REPORTING OF LAT	45,397	0	1 00
COMMERCIAL AIRCRAFT	229,010	0	1 00
COMMERCIAL AIRCRAFT	224,960	0	1 00

LAT 15 – AIRCRAFT		2016 PERSONAL PROPERTY TAX FORM	
RETURN TO: CAMERON PARISH TAX COLLECTOR 124 RECREATION CENTER LANE CAMERON, LA 70631		NAME/ADDRESS: (INDICATE ANY CHANGES) WAYPOINT LEASING (LUXEMBOURG) SARL 5 RUE GUILLAUME KROLL LUXEMBOURG, LU L-1882	
CONFIDENTIAL	RS: 47:2327. Only the Assessor, the governing authority, and Louisiana Tax Commission shall use this form filled out by the taxpayer solely for the purpose of administering this statute.		
PROPERTY LOCATION: RLC CO (E911/PHYSICAL ADDRESS) 2151 TROSCLAIR RD, CREOLE, LA 70632		WARD: 7	ASSESSMENT NUMBER: NEW
NAME OF BUSINESS: WAYPOINT LEASING (LUXEMBOURG) SARL			
CONTACT NAME: TOM KELLY		PHONE: 353 87 2260077	
SHADED AREAS FOR ASSESSOR'S USE ONLY – USE ATTACHMENTS IF NECESSARY			
SECTION 1 – DESCRIPTION OF AIRCRAFT			
(LIST BELOW ALL AIRCRAFT OWNED AS OF JANUARY 1 ST)			
REGISTRATION NUMBER SEE ATTACHED	SERIAL NUMBER	NAME OF MANUFACTURER	MODEL
		ACQUISITION COST	YEAR OF ACQUISITION
USE	GROSS WEIGHT	EFF. AGE	TABLE NO.
		COST MULT.	FAIR MARKET VALUE
		ASSESSED VALUE	
REGISTRATION NUMBER	SERIAL NUMBER	NAME OF MANUFACTURER	MODEL
		ACQUISITION COST	YEAR OF ACQUISITION
USE	GROSS WEIGHT	EFF. AGE	TABLE NO.
		COST MULT.	FAIR MARKET VALUE
		ASSESSED VALUE	
REGISTRATION NUMBER	SERIAL NUMBER	NAME OF MANUFACTURER	MODEL
		ACQUISITION COST	YEAR OF ACQUISITION
USE	GROSS WEIGHT	EFF. AGE	TABLE NO.
		COST MULT.	FAIR MARKET VALUE
		ASSESSED VALUE	
TOTAL ASSESSED VALUE:			
IF YOUR AIRCRAFT HAS BEEN SOLD PLEASE, FURNISH THE INFORMATION BELOW AND RETURN TO THE ASSESSOR'S OFFICE.			
SOLD TO:			REG. NO.:
ADDRESS:			DATE OF SALE:
CITY:	STATE:	ZIP:	AMOUNT:

SECTION 1 – DESCRIPTION OF AIRCRAFT		(LIST BELOW ALL AIRCRAFT OWNED AS OF JANUARY 1 ST)	
REGISTRATION NUMBER	SERIAL NUMBER	NAME OF MANUFACTURER	MODEL
		ACQUISITION COST	YEAR OF ACQUISITION
USE	GROSS WEIGHT	EFF. AGE	TABLE NO.
		COST MULT.	FAIR MARKET VALUE
		ASSESSED VALUE	
REGISTRATION NUMBER	SERIAL NUMBER	NAME OF MANUFACTURER	MODEL
		ACQUISITION COST	YEAR OF ACQUISITION
USE	GROSS WEIGHT	EFF. AGE	TABLE NO.
		COST MULT.	FAIR MARKET VALUE
		ASSESSED VALUE	
TOTAL ASSESSED VALUE:			
SECTION 2 – CONSIGNED GOODS, LEASED, LOANED, OR RENTED EQUIPMENT, FURNITURE, ETC.			
NAME AND ADDRESS	PROPERTY DESCRIPTION	AGE	MONTHLY RENTAL
			PRESENT DAY SELLING PRICE
			FAIR MARKET VALUE

Waypoint Leasing (Luxembourg) SARL
For the fiscal year ended December 31, 2016

Registration Number	Serial Number	Name of Manufacturer	Model	Acquisition Cost	Year of Acquisition	Date of Manufacture	Use	Gross Weight	Location as of 1/1/2017
N410RL	52310	Bell	206L4	1,696,372	2015	2005	Transportation of Passengers	4,450	Creole
N389RL	52398	Bell	206L4	1,666,372	2015	2009	Transportation of Passengers	4,450	Creole

								TOTAL MARKET VALUE:	
								ASSESSED VALUE:	
NOTE:		PENALTIES FOR FAILURE TO FILE THIS FORM INCLUDE WAIVER OF RIGHTS TO APPEAL YOUR ASSESSMENT AND MAY INCLUDE A MONETARY PENALTY (RS 47:1992 & 2330)				NEED ASSISTANCE? AFTER YOU REVIEW THE ENCLOSED TAX FORM AND YOU FEEL YOU NEED ASSISTANCE PLEASE CALL YOUR ASSESSOR LISTED ABOVE AT . THANK YOU			
SIGNATURE AND VERIFICATION									
"I declare under the penalties for filing false reports (R.S. 14:125, up to 500.00 fine or imprisonment for one year or both, plus additional penalties defined in Act 2330B of the 1989 Regular Session) that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return."									
 03/10/17					 2/8/17				
SIGNATURE OF TAXPAYER					SIGNATURE OF PREPARER				
DATE					DATE				
ALAN JENKINS					RENEE COON				
PRINTED/TYPED NAME OF TAXPAYER					PRINTED/TYPED NAME OF PREPARER				

Lafayette Parish Assessor

1010 Lafayette Street, Suite 402
Lafayette LA 70501

NOTICE OF VALUE

Received on
21. 08. 2019

Telephone (337) 291-7080 Fax (337) 291-7086

WAYPOINT LEASING SARL
5 RUE GUILLAUME KROLL
L-1882 LUXEMBOURG LUXEMBOURG

08/07/2019

Assessment # 2151371

Location 430 N EOLA RD BROUSSARD
Lafayette Parish, Louisiana
Ward - 05

NOTICE OF ASSESSMENT FOR TAX YEAR 2019

	Current Year	Previous Year	Change
Land	0	0	0
Building(s)	0	0	0
Homestead Exemption	0	0	0
Personal Property	7,796,729	3,087,586	4,709,143
Total Taxable Market Value	7,796,729	3,087,586	4,709,143
Total Taxable Assessed Value.	1,169,512	463,137	706,375

Indicated above are the 2019 assessed values of your property. If you feel there is an error in your assessment, please bring this letter to the Assessor's Office at 1010 Lafayette Street, 4th floor, no later than August 29, 2019.

NO ASSESSMENT ADJUSTMENTS CAN BE MADE BY THIS OFFICE AFTER August 29, 2019.

**THIS IS NOT A TAX BILL
IT IS FOR INFORMATIONAL PURPOSES ONLY**

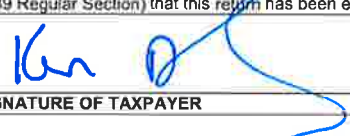
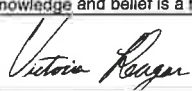
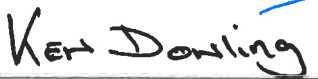
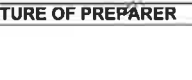
All land is assessed at 10% of fair market value. The only exception is property of three or more acres determined by the Assessor to be eligible for a land use designation. This value is set by the State of Louisiana.

All residential structures are assessed at 10% of fair market value. All commercial structures are assessed at 15% of fair market value.

Personal Property, also referred to as Movable Property, is assessed at 15% of fair market value.

If you have any questions about your notice of assessment, please contact our office at (337) 291-7080 Monday through Friday, during the hours of 8:00 am to 4:30 pm.

LAT 15 – AIRCRAFT				2018 PERSONAL PROPERTY TAX FORM			
RETURN TO: CONRAD T. COMEAUX LAFAYETTE PARISH ASSESSOR P.O. BOX 3225 LAFAYETTE, LA 70502-3225				NAME/ADDRESS: (INDICATE ANY CHANGES) WAYPOINT LEASING (LUXEMBOURG) SARL 5 RUE GUILLAUME KROLL LUXEMBOURG, LU L-1882			
CONFIDENTIAL		RS: 47:2327 Only the Assessor, the governing authority, and Louisiana Tax Commission shall use this form filled out by the taxpayer solely for the purpose of administering this statute.		Legal Citation & Instructions: This report shall be filed with the Assessor of the parish indicated by April 1 st or within forty-five days after receipt, whichever is later, in accordance with RS 47:2324.			
PROPERTY LOCATION: 430 N EOLA RD <small>(E911/PHYSICAL ADDRESS)</small> BROUSSARD, LA				WARD: 5		ASSESSMENT NUMBER: NEW	
NAME OF BUSINESS: WAYPOINT LEASING (LUXEMBOURG) SARL							
CONTACT NAME: TOM KELLY				PHONE: 353 87 2260077			
SHADED AREAS FOR ASSESSOR'S USE ONLY – USE ATTACHMENTS IF NECESSARY							
SECTION 1 – DESCRIPTION OF AIRCRAFT <small>(LIST BELOW ALL AIRCRAFT OWNED AS OF JANUARY 1ST)</small>							
REGISTRATION NUMBER	SERIAL NUMBER	NAME OF MANUFACTURER		AYS CONTRACTED MODEL		ACQUISITION COST	YEAR OF ACQUISITION
SEE ATTACHED							
USE		GROSS WEIGHT	# DAYS CONTRACTED	COST MULT.	FAIR MARKET VALUE	ASSESSED VALUE	
REGISTRATION NUMBER	SERIAL NUMBER	NAME OF MANUFACTURER		MODEL		ACQUISITION COST	YEAR OF ACQUISITION
USE		GROSS WEIGHT	# DAYS CONTRACTED	COST MULT.	FAIR MARKET VALUE	ASSESSED VALUE	
REGISTRATION NUMBER	SERIAL NUMBER	NAME OF MANUFACTURER		MODEL		ACQUISITION COST	YEAR OF ACQUISITION
USE		GROSS WEIGHT	# DAYS CONTRACTED	COST MULT.	FAIR MARKET VALUE	ASSESSED VALUE	
TOTAL ASSESSED VALUE:							
IF YOUR AIRCRAFT HAS BEEN SOLD PLEASE, FURNISH THE INFORMATION BELOW AND RETURN TO THE ASSESSOR'S OFFICE.							
SOLD TO:				REG. NO.:			
ADDRESS:				DATE OF SALE:			
CITY:				STATE:	ZIP:	AMOUNT:	
SECTION 1 – DESCRIPTION OF AIRCRAFT <small>(LIST BELOW ALL AIRCRAFT OWNED AS OF JANUARY 1ST)</small>							
REGISTRATION NUMBER	SERIAL NUMBER	NAME OF MANUFACTURER		MODEL		ACQUISITION COST	YEAR OF ACQUISITION
USE		GROSS WEIGHT	# DAYS CONTRACTED	COST MULT.	FAIR MARKET VALUE	ASSESSED VALUE	
REGISTRATION NUMBER	SERIAL NUMBER	NAME OF MANUFACTURER		MODEL		ACQUISITION COST	YEAR OF ACQUISITION
USE		GROSS WEIGHT	# DAYS CONTRACTED	COST MULT.	FAIR MARKET VALUE	ASSESSED VALUE	
TOTAL ASSESSED VALUE:							
SECTION 2 – CONSIGNED GOODS, LEASED, LOANED, OR RENTED EQUIPMENT, FURNITURE, ETC.							
NAME AND ADDRESS		PROPERTY DESCRIPTION		AGE	MONTHLY RENTAL	PRESENT DAY SELLING PRICE	FAIR MARKET VALUE

TOTAL MARKET VALUE:					
ASSESSED VALUE:					
NOTE:	PENALTIES FOR FAILURE TO FILE THIS FORM INCLUDE WAIVER OF RIGHTS TO APPEAL YOUR ASSESSMENT AND MAY INCLUDE A MONETARY PENALTY (RS 47:1992 & 2330)				NEED ASSISTANCE? AFTER YOU REVIEW THE ENCLOSED TAX FORM AND YOU FEEL YOU NEED ASSISTANCE PLEASE CALL YOUR ASSESSOR LISTED ABOVE AT THANK YOU
SIGNATURE AND VERIFICATION					
<small>"I declare under the penalties for filing false reports (R.S. 14:125; up to 500.00 fine or imprisonment for one year or both, plus additional penalties defined in Act 2330B of the 1989 Regular Session) that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return."</small>					
					
SIGNATURE OF TAXPAYER		DATE		DATE	
				DATE	
PRINTED/TYPED NAME OF TAXPAYER		PRINTED/TYPED NAME OF PREPARER			

Waypoint Leasing (Luxembourg) SARL
For the fiscal year ended December 31, 2018

Registration Number	Serial Number	Name of Manufacturer	Model	Acquisition Cost	Year of Acquisition	Date of Manufacture	Use	Gross Weight	Location as of 1/1/2019
N410RL	52310	Bell	206L4	1,696,372	2015	2005	Transportation of Passengers	4,450	Broussard
N318RL	52318	Bell	206L4	1,666,372	2015	2005	Transportation of Passengers	4,450	Broussard
N157RL	52320	Bell	206L4	1,526,372	2015	2005	Transportation of Passengers	4,450	Broussard
N523RL	52321	Bell	206L4	1,531,372	2015	2005	Transportation of Passengers	4,450	Broussard
N322RL	52322	Bell	206L4	1,546,372	2015	2006	Transportation of Passengers	4,450	Broussard
N354RL	52354	Bell	206L4	1,666,372	2015	2007	Transportation of Passengers	4,450	Broussard
N369RL	52398	Bell	206L4	1,666,372	2015	2009	Transportation of Passengers	4,450	Broussard

Exhibit D

Proposed Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
In re	:	Chapter 11
	:	
WAYPOINT LEASING	:	Case No. 18-13648 (SMB)
HOLDINGS LTD., <i>et al.</i> ,	:	
	:	(Jointly Administered)
Debtors. ¹	:	
-----X		

**ORDER GRANTING THE OMNIBUS OBJECTION OF THE
DEBTORS TO PROOFS OF CLAIM (CLAIMS FILED IN THE WRONG CASE)**

Upon the *Omnibus Objection of the Debtors to Proofs of Claim (Claims Filed in the Wrong Case)*, dated October 23, 2019 [ECF No. _] (the “**Objection**”),² of Waypoint Leasing Holdings Ltd. and certain of its subsidiaries and affiliates, as debtors and debtors in possession (collectively, the “**Debtors**”) in the above-captioned chapter 11 cases (collectively, the “**Chapter 11 Cases**”), pursuant to section 502 of title 11 of the United States Code (the “**Bankruptcy Code**”), and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), for an order (i) disallowing and expunging the proofs of claim listed on **Exhibit 1** annexed hereto (the “**Claims**”), and (ii) granting related relief, all as more fully set forth in the Objection; and the Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the relief requested in the

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**.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

Objection having been provided; and such notice having been adequate and appropriate under the circumstances, and it appearing that no other or further notice need be provided; and the Court having held a hearing to consider the relief requested in the Objection on December 17, 2019 (the “**Hearing**”); and upon the record of the Hearing, and upon all of the proceedings had before the Court; and the Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT

1. The Objection is granted to the extent set forth herein.
2. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, each Claim listed on **Exhibit 1** annexed hereto, under the heading “Claims to be Disallowed,” is disallowed and expunged in its entirety, and each such Claim shall be deleted from the Debtors’ claims register.
3. The disallowance and expungement of the Claims does not constitute any admission or finding concerning any of the remaining claims listed on the Debtors’ claims register (the “**Surviving Claims**”), and the Surviving Claims are neither allowed nor disallowed pursuant to this Order.
4. The Debtors, the Debtors’ claims and noticing agent, Kurtzman Carson Consultants LLC, and the Clerk of this Court are authorized to take all actions necessary or appropriate to give effect to this Order.

5. The terms and conditions of this Order are effective immediately upon entry.

6. This Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2019
New York, New York

HONORABLE STUART M. BERNSTEIN
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Claims to be Disallowed

CLAIMS TO BE DISALLOWED					
<u>Reference Number</u>	<u>Name of Claimant</u>	<u>Claim Number</u>	<u>Claim Nature</u>	<u>Asserted Debtor</u>	<u>Asserted Claim Amount</u>
1	Cameron Parish Sheriff & Tax Collector	6	Priority	Waypoint Leasing Holdings Ltd.	\$91,229.00
2	Chris Wakefield	275	Priority	Waypoint Leasing Holdings Ltd.	\$12,850.00
3	Chris Wakefield	275	General Unsecured	Waypoint Leasing Holdings Ltd.	\$8,163.77
4	Lafayette Parish Sheriff Office	293	Priority	Waypoint Leasing Holdings Ltd.	\$39,019.30