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in Possession*

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

In re:

PHILIPPINE AIRLINES, INC.,<sup>1</sup>

Debtor.

Chapter 11

Case No. 21-\_\_\_\_ (\_\_\_\_)

**DEBTOR'S MOTION FOR ENTRY OF AN ORDER (A) AUTHORIZING, BUT  
NOT REQUIRING, THE DEBTOR TO REMIT AND PAY SALES, USE AND  
FRANCHISE TAXES AND CERTAIN OTHER GOVERNMENT CHARGES AND (B)  
AUTHORIZING BANKS AND OTHER FINANCIAL INSTITUTIONS TO RECEIVE,  
PROCESS, HONOR, AND PAY CHECKS ISSUED AND ELECTRONIC PAYMENT  
REQUESTS MADE RELATING TO THE FOREGOING**

Philippine Airlines, Inc., the above-captioned debtor and debtor in possession (the “**Debtor**” or “**PAL**,” and collectively with the Debtor’s non-debtor affiliates, the “**Airline**”), hereby moves (the “**Motion**”) for entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (the “**Interim Order**” and the “**Final Order**,” respectively, and collectively, the “**Proposed Orders**”), granting the relief described below. In support of the Motion, the Debtor relies upon and incorporates by reference the *Declaration of*

<sup>1</sup> The Debtor in this chapter 11 case, along with its registration number in the Philippines, is Philippine Airlines, Inc., Philippine Securities and Exchange Commission Registration No. PW 37. The Debtor’s corporate headquarters is located at PNB Financial Center, President Diosdado Macapagal Avenue, CCP Complex, Pasay City 1300, Metro Manila, Philippines.



*Nilo Thaddeus Rodriguez in Support of First Day Motions and Applications* (the “**First Day Declaration**”), which was filed with the Court on the Petition Date (as defined herein). In further support of the Motion, the Debtor, by and through its undersigned proposed counsel, respectfully represents:

### **Jurisdiction and Venue**

1. The United States Bankruptcy Court for the Southern District of New York (the “**Court**”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated January 31, 2012. The Debtor confirms its consent, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), to the entry of a final order by the Court in connection with this motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The bases for the relief requested herein are sections 105(a), 363, 506(a), 507(a) and 541 of title 11 of the United States Code (the “**Bankruptcy Code**”) and Bankruptcy Rules 6003 and 6004.

### **Background**

4. On September 3, 2021 (the “**Petition Date**”), the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtor is authorized to continue to operate its business and manage its properties as a debtor in possession pursuant to sections

1107(a) and 1108 of the Bankruptcy Code. As of the date hereof, no trustee, examiner or statutory committee has been appointed in this chapter 11 case (the “**Chapter 11 Case**”).

5. The Debtor and its affiliates are the largest airline group in the Philippines and the Debtor is the national flag carrier of the Philippines. Its principal activity is to provide air transportation for passengers and cargo within and outside the Philippines. The Debtor is among the oldest airlines in the Asia Pacific region, having been founded in February 1941. With approximately 4,500 employees and over \$3 billion in annual gross revenues prior to the COVID-19 pandemic, the Debtor is the leading airline in the Philippines airline market.

6. In 2020, the Debtor was confronted with an extraordinary set of circumstances and flight disruptions induced by the COVID-19 pandemic. The COVID-19 crisis has had a catastrophic impact upon the aviation industry, causing major airlines to effectively halt many business operations. For major airlines, such as PAL, the dramatic reduction in worldwide air travel caused significant balance sheet losses and created intractable challenges to meeting existing payment obligations.

7. In response to these unprecedented circumstances, PAL undertook a number of cost cutting measures and began discussions with key stakeholders in the hopes of mapping out a healthy future for the Airline. Those discussions, which spanned many months and involved all major stakeholders and their retained professionals, culminated in several restructuring support agreements (the “**RSAs**”), with substantially all of its aircraft lessors and lenders outlining the material terms for a proposed chapter 11 plan of reorganization (the “**Proposed Plan**”). The RSAs and Proposed Plan contemplate (a) the reduction of the Debtor’s aircraft related obligations by approximately \$2.1 billion, (b) a \$505 million infusion of working capital to fund the Debtor’s ongoing operations during the Chapter 11 Case and upon emergence from its

primary shareholder (the “**DIP Lender**”), (c) optimizing the Debtor’s fleet size, composition and ownership costs as required by the new market, (d) maintaining and enhancing the Debtor’s key contracts and business partners to strengthen the Debtor’s viability during the pending COVID-19 pandemic and beyond, and (e) obtaining commitments for a \$150 million exit facility from new investors to ensure PAL has adequate liquidity and runway to complete its restructuring.

8. The Debtor likewise engaged in good faith negotiations with its other critical creditors, including its primary original equipment manufacturers (“**OEM**”) and maintenance, repair, and overhaul service providers (“**MRO**”), to ensure that the Debtor continues to obtain the benefit of such critical goods and services. In addition, the OEMs and MROs have agreed to support the Proposed Plan by entering into RSAs, thereby providing additional certainty and predictability to the Debtor’s restructuring and Chapter 11 Case.

9. Prior to the Debtor’s Chapter 11 Case, the Debtor also (a) engaged in numerous good faith negotiations with a large number of its ordinary course vendors and suppliers, resulting in agreements to extend payment terms to provide the Debtor with additional breathing room and runway to assist it through the COVID-19 pandemic and (b) undertook a resizing of its operations, including the reduction of its workforce by 32% to meet expected post-COVID-19 operational needs.

10. Additional information regarding the events leading up to the Petition Date is set forth in the First Day Declaration and is incorporated herein by reference.

#### **Relief Requested**

11. By this Motion, the Debtor seeks entry of the Proposed Orders authorizing, but not requiring, the Debtor to remit and pay sales, use and franchise taxes and certain other government charges, as well as certain concessions, related penalties, interest or similar charges

(collectively, the “**Taxes and Fees**”), that accrued and were due and owing prior to the Petition Date or become due and owing during the pendency of this Chapter 11 Case, and authorizing banks and other financial institutions to receive, process, honor, and pay checks issued and electronic payment requests made relating to the foregoing. Such relief will be without prejudice to the Debtor’s rights to contest the amounts of any Taxes and Fees on any grounds they deem appropriate.

### **The Debtor’s Tax and Fee Obligations**

12. In the ordinary course of its business, the Debtor incurs, collects and pays Taxes and Fees, including income taxes, VAT and sales taxes, and other charges that it remits to various federal, state, municipal and local, as well as foreign, taxing, licensing, regulatory and other governmental authorities (collectively, the “**Authorities**”) in accordance with all applicable laws and regulations.

13. Although the Debtor is generally up to date with its tax obligations, the Debtor anticipates that approximately \$1.8 million in prepetition Taxes and Fees collected, withheld, or incurred prior to Petition Date have not yet been paid or remitted to the relevant Authorities.

14. The Debtor also incurs and remits several taxes and fees directly attributable to running an international air transportation operation across the globe (collectively, “**Airline Taxes & Fees**”). These Airline Taxes & Fees include a mix of additional fees in relation to the Debtor’s use of publicly owned airport facilities, including terminals, gates, ticketing counters and other common areas; taxes and fees attributable to flying over, or landing in, a particular jurisdiction;<sup>2</sup> to the Debtor’s use of airport services such as parking, boarding and onboarding

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<sup>2</sup> As an international carrier with operations across the globe, the Debtor incurs Taxes and Fees in relation to use of airspace of different sovereign jurisdictions, including, in the case of domestic flights (excluding the United States) travel over different jurisdictional territories (e.g., states, departments) to reach an ultimate destination. The Debtor is generally required to remit these fees to the relevant Authorities within five to

infrastructure;<sup>3</sup> customs, immigration and security fees, and ticket and transportation taxes for passenger flights,<sup>4</sup> as well as stamp and ticket taxes; and national tourism taxes related to education and social welfare initiatives (collectively, “**Airport Facility Taxes, User Fees, and Navigation & Landing Fees**”). The Debtor estimates that as of the Petition Date, there were approximately \$44 million of Airport Facility Taxes and Navigation & Landing Fees that are due. A schedule identifying the applicable Authorities to whom the Debtor remits or pays taxes is attached hereto as **Schedule 1**.<sup>5</sup>

15. The Debtor believes that many of the Taxes and Fees collected prepetition are not property of the Debtor’s estate, but, rather, are held in trust for the Authorities. The Debtor also seeks to pay certain Taxes and Fees to, among other things, forestall the Authorities from taking actions that may hamper the operation of the Debtor’s business or the administration of this Chapter 11 Case that could interfere with the RSAs, Proposed Plan and the restructuring therein. Such interference could include bringing personal liability actions against directors, officers, and other key employees (whose full-time attention to the Debtor’s Chapter 11 Case is required to

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thirty days of the flight in question depending on the Authority. The Debtor’s failure to remit the Taxes and Fees could adversely affect the Debtor’s business operations because, among other things, the relevant Authorities may restrict access to their airspace if any balances are overdue.

<sup>3</sup> The significant portion of the Taxes and Fees attributable to the Debtor’s use of airport services are originated at the moment of use, for instance when an aircraft uses such services for landing, departing or parking, or makes use of gate infrastructure, runway lighting, communications, radar technology or the Instrumental Landing System (“**ILS**”). As such, the most significant Taxes and Fees are attributable to landing an aircraft and the relevant use of ILS.

<sup>4</sup> Certain jurisdictions require the Debtor to collect certain Taxes and Fees, for example those attributable to passenger flight tickets, at the point of sale irrespective of the Authorities to which they are ultimately remitted. Thus, in certain circumstances, Taxes and Fees are collected by the Debtor entities solely to be held in trust for non-debtor entities and must be remitted to those non-debtor entities or to relevant Authorities directly on behalf of such non-debtor entities. For the avoidance of doubt, the Debtor seeks permission to remit such Taxes and Fees to the relevant non-debtor entities or Authorities or as they become due in ordinary course of business.

<sup>5</sup> Although the Debtor has made an extensive and good faith effort to identify all Taxes and taxing authorities, the Debtor requests the relief be made applicable to all Governmental Authorities, and not solely to those listed on Schedule 1.

avoid business disruptions and to maximize the value of the Debtor's estate), asserting liens on the Debtor's property, assessing penalties and/or significant interest on past-due taxes, closing down or denying entry to the Debtor's premises, seizing the Debtor's assets, revoking licenses or permits required to do business, limiting the Debtor's ability to operate across certain jurisdictions or use of certain airport facilities. This is of particular concern in the many jurisdictions outside of the United States in places the Debtor does business where local governments may not respect or give recognition to the rights afforded to the Debtor by virtue of the automatic stay. In addition, non-payment of the Taxes and Fees may give rise to priority claims pursuant to section 507(a)(8) of the Bankruptcy Code. Accordingly, the Debtor submits that the relief requested herein is in the best interests of the Debtor's estate.

16. The Debtor anticipates that it will be obligated to pay approximately \$5.9 million in Taxes and Fees in the first 30 days following the Petition Date prior to the entry of the Final Order, which includes both prepetition and postpetition Taxes and Fees.

#### **Basis for Relief**

17. The Debtor seeks authority, but not direction, to pay the Taxes and Fees, whether accruing before or after the Petition Date, in the ordinary course of business and consistent with past practices.

#### **A. Certain of the Prepetition Taxes and Fees Are Not Property of the Debtor's Estate**

18. Section 541(d) of the Bankruptcy Code provides, in relevant part, that "[p]roperty in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of the debtor's legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold." 11 U.S.C. § 541(d).

19. Many of the Taxes and Fees constitute “trust fund” taxes, which the Debtor is required to collect from its customers and hold in trust for payment to the Authorities. As a result, courts have held that such taxes are not part of a debtor’s estate. *See, e.g., Begier v. Int’l Revenue Serv.*, 496 U.S. 53, 58–60 (1990) (holding that any prepetition payment of trust fund taxes is not a transfer subject to avoidance because such funds are not the debtor’s property); *Shank v. Wash. State Dep’t of Revenue (In re Shank)*, 792 F.2d 829, 833 (9th Cir. 1986) (sales tax required by state law to be collected by sellers from their customers is a “trust fund” tax and not released by bankruptcy discharge); *DeChiaro v. N.Y. State Tax Comm’n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same). To the extent these “trust fund” taxes are collected, they are not property of the Debtor’s estate under section 541(d) of the Bankruptcy Code. *See, e.g., In re Am. Int’l Airways, Inc.*, 70 B.R. 102, 104–06 (Bankr. E.D. Pa. 1987); *Dameron v. Tyler (In re Dameron)*, 155 F.3d 718, 721–22 (4th Cir. 1998) (funds from various lenders held by closing agent in trust for designated third parties not property of debtor’s estate); see also 11 U.S.C. § 541. Accordingly, the Debtor generally does not have an equitable interest in funds held on account of such “trust fund” taxes, and, therefore, should be permitted to pay such trust fund taxes to the Authorities as they become due.

**B. Certain of the Taxes and Fees May Constitute Secured or Priority Claims Entitled to Special Treatment Under the Bankruptcy Code**

20. Claims for some of the Taxes and Fees are or may be secured or priority claims entitled to payment before general unsecured claims. 11 U.S.C. §§ 506(a), 507(a)(8) (describing treatment of secured claims and taxes entitled to priority treatment).

21. Many of the Taxes and Fees are priority claims pursuant to section 507(a)(8) of the Bankruptcy Code, and must be paid in cash through regular installment payments, over a period not exceeding five years after the Petition Date. 11 U.S.C. § 1129(a)(9)(c). Moreover, to



the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, the respective Authorities may attempt to assess interest and penalties, which should be avoided. See 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to “a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss”).

22. Moreover, the RSAs and the Proposed Plan contemplate that all prepetition claims related to the payment of Taxes and Fees are not impaired and will be paid in full. Therefore, the relief sought herein seeks to alter only the timing, not the amount, of the Tax and Fees payments.

**C. Payment of the Taxes and Fees Is an Exercise of Sound Business Judgment**

23. Section 363 of the Bankruptcy Code provides, in relevant part, that “[t]he [debtor], after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). Under section 363(b), courts require only that the debtor show “a good business reason” for such actions. *See, e.g., In re Empire Generating Co, LLC*, No. 19-CV-5721 (CS), 2020 WL 1330285 at \*9 (S.D.N.Y. March 23, 2020); *see also Lawskey v. Condor Capital Corp*, 154 F.Supp 3d 9, 22 (S.D.N.Y. 2015) (quoting *Comm. of Equity Sec. Holdings v. Lionel Corp. (In re Lionel Corp.)*, 722 F.2d 1063, 1071 (2d Cir. 1983)) and *In re Adelphia Commc’ns Corp.*, No. 02-41729, 2003 WL 22316543, at \*30 (Bankr. S.D.N.Y. Mar. 4, 2003). Moreover, “[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor’s conduct.” *Comm. of Asbestos-Related Litigants and/or Creditors v. Johns-Manville Corp. (In re Johns-Manville Corp.)*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986); *see also In re Tower Air, Inc.*, 416 F.3d 229, 238 (3d Cir. 2005) (stating that “[o]vercoming the presumptions of the business judgment rule on the merits is a near-Herculean task”).

24. To the extent that payment of any of the Taxes and Fees could be viewed as falling outside of the ordinary course of business, the Debtor has satisfied the business judgment standard. The Debtor's failure to remit the Taxes and Fees could adversely affect the Debtor's business operations because, among other things, (a) the Authorities could initiate audits of the Debtor that would unnecessarily divert the Debtor's attention from the reorganization process, (b) failing to pay the Taxes and Fees could potentially subject certain of the Debtor's directors and officers to personal liability, which would distract key personnel from their duties at a critical time for the Debtor and/or (c) the Authorities could attempt to suspend or terminate the Debtor's operations, file liens, seek to lift the automatic stay and pursue other remedies that would harm the Debtor's estate. Notably, certain of these actions could be undertaken by Authorities notwithstanding the protections afforded to the Debtor under the Bankruptcy Code. See, e.g., 11 U.S.C. §§ 362(b)(9) (permitting tax audits and assessments); 362(b)(18) (allowing creation or perfection of liens for property taxes).

25. Courts in this jurisdiction have authorized payment of prepetition taxes under section 363(b) of the Bankruptcy Code. See, e.g., *Automotores Gildemeister SpA*, No. 21-10685 (LGB) (Bankr. S.D.N.Y. May 11, 2021), [ECF No. 97]; *In re Avianca Holdings S.A.*, No. 20-11133 (MG) (Bankr. S.D.N.Y. June 9, 2020), [ECF No. 253]; *In re LATAM Airlines Group S.A.*, Case No. 20-11254 (JLG) (Bankr. S.D.N.Y. June 28, 2020) [Docket No. 395]; *In re Synergy Pharm. Inc.*, Case No. 18-14010 (JLG) (Bankr. S.D.N.Y. January 23, 2019) [ECF No. 257]; *In re Waypoint Leasing Holdings Ltd.*, Case No. 18-13648 (SMB) (Bankr. S.D.N.Y. Dec. 19, 2018) [ECF No. 128]; *In re Aegean Marine Petroleum Network Inc.*, Case No. 18-13374 (MEW) (Bankr. S.D.N.Y. Dec. 6, 2018) [ECF No 154]; *In re Sears Holding Corp.*, Case No. 18- 23538

(RDD) (Bankr. S.D.N.Y. Nov. 16, 2018) [ECF No. 797]; *In re Aralez Pharm. US Inc.*, Case No. 18-12425 (MG) (Bankr. S.D.N.Y. Aug. 14, 2018) [ECF No. 100].<sup>6</sup>

**D. Payment of the Taxes and Fees Is Warranted Under the Doctrine of Necessity**

26. Section 105(a) of the Bankruptcy Code, which codifies the inherent equitable powers of bankruptcy courts, empowers the court to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). The Court may use its power under section 105(a) of the Bankruptcy Code to authorize payment of the Taxes and Fees under the “doctrine of necessity” (also referred to as the “necessity of payment” doctrine). As one court recently noted, “a Bankruptcy Court [may] authorize the payment of prepetition debt when such payment is needed to facilitate the rehabilitation of the debtor. This is commonly referred to as either the ‘doctrine of necessity’ or the ‘necessity of payment’ rule, which recognizes the existence of the judicial power to authorize a debtor in a reorganization case to pay pre-petition claims where such payment is essential to the continued operation of the debtor.” *In re Windstream Holdings, Inc.*, 614 B.R. 441, 456-57 (S.D.N.Y. 2020) (internal citations omitted).

27. Courts have long recognized the appropriateness of authorizing the payment of prepetition claims when such payment was essential to the continued operation of the debtor. *See, e.g., Windstream*, 614 B.R. 456; *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (“The ability of a Bankruptcy Court to authorize payment of pre-petition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept”); *Mich. Bureau of Workers’ Disability Comp. v. Chateaugay Corp. (In re Chateaugay Corp.)*, 80 B.R. 279 (S.D.N.Y. 1987), appeal dismissed, 838 F.2d 59 (2d Cir. 1988) (approving

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<sup>6</sup> Because of the voluminous nature of the orders cited herein, such orders have not been attached to this motion. Copies of these orders are available upon request to the Debtor’s proposed counsel.

lower court order authorizing payment of prepetition wages, salaries, expenses, and benefits); *In re Lehigh & New Eng. Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (holding that if “payment of a claim which arose prior to reorganization is essential to the continued operation of the [business] during reorganization, payment may be authorized even if it is made out of [the] corpus”).

28. Further, sections 1107(a) and 1108 of the Bankruptcy Code authorize a debtor in possession to continue to operate its business. Indeed, a debtor in possession operating a business under section 1108 of the Bankruptcy Code has a duty to protect and preserve the value of its business, and prepetition claims may be paid if necessary to perform the debtor’s duty. *See In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002) (“There are occasions when this duty can only be fulfilled by the preplan satisfaction of a prepetition claim.”). The *CoServ* court specifically noted that the pre-plan satisfaction of prepetition claims would be a valid exercise of the debtor’s fiduciary duty when the payment is to preserve value and “is the only means to effect a substantial enhancement of the estate.” *Id.*

29. Payment of the Taxes and Fees is warranted under the doctrine of necessity. As discussed above, the Debtor must continue to remit these amounts to the Authorities to ensure continued operations in certain jurisdictions and to avoid costly distractions during this Chapter 11 Case. Indeed, as discussed above, there are numerous negative consequences that could result from the non-payment of the Taxes and Fees, including interference with or interruption of the Debtor’s operations and/or the imposition of personal liability for certain of the Debtor’s directors or officers.

**Cause Exists to Authorize the Debtor’s Financial Institutions  
to Honor Checks and Electronic Fund Transfers**

30. The Debtor has sufficient funds to pay the amounts described in this motion in the ordinary course of business by virtue of expected cash flows from ongoing business

operations and anticipated access to DIP financing. In addition, under the Debtor's existing cash management system, the Debtor can readily identify checks or wire transfer requests as relating to an authorized payment in respect of the relief requested herein. Accordingly, the Debtor believes that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, the Debtor respectfully requests that the Court authorize and direct all applicable financial institutions, when requested by the Debtor, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this motion.

**The Debtor Has Satisfied Bankruptcy Rule 6003(b)**

31. Bankruptcy Rule 6003(b) provides that, to the extent relief is necessary to avoid immediate and irreparable harm, a bankruptcy court may issue an order granting "a motion to use, sell, lease, or otherwise incur an obligation regarding property of the estate, including a motion to pay all or part of a claim that arose before the filing of the petition" within twenty-one (21) days of filing a petition. Irreparable harm "is a continuing harm which cannot be adequately redressed by final relief on the merits and for which money damages cannot provide adequate compensation." *Kamerling v. Massanari*, 295 F.3d 206, 214 (2d Cir. 2002) (internal quotations omitted). The "harm must be shown to be actual and imminent, not remote or speculative." *Id.*

32. As set forth above, the Debtor believes an immediate and orderly transition into chapter 11 is critical to the viability of its operations and that any delay in granting the relief requested could hinder the Debtor's operations and cause irreparable harm. The failure to receive the requested relief during the first 21 days of this Chapter 11 Case could severely disrupt the Debtor's operations at this critical juncture and imperil the Debtor's restructuring as contemplated by the RSAs. Accordingly, the Debtor submits that the relief requested herein is

necessary to avoid immediate and irreparable harm, and that Bankruptcy Rule 6003(b) is satisfied.

**Reservation of Rights**

33. Nothing contained herein or any actions taken pursuant to such relief requested is intended or shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtor's or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this motion or any order granting the relief requested by this motion or a finding that any particular claim is an administrative expense claim or other priority claim; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtor's estate; (g) a waiver or limitation of the Debtor's, or any other party in interest's, rights under the Bankruptcy Code or any other applicable law; or (h) a concession by the Debtor that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtor's or any other party in interest's rights to subsequently dispute such claim.

**Compliance With Bankruptcy Rule 6004(a) and Waiver of Stay Under  
Bankruptcy Rule 6004(h)**

34. To implement successfully the relief sought herein, the Debtor requests that the Court find that notice of the Motion is adequate under Bankruptcy Rule 6004(a) under the circumstances. The Debtor also requests that, to the extent applicable to the relief requested in this Motion, the Court waive the stay imposed by Bankruptcy Rule 6004(h), which provides that “[a]n order authorizing the use, sale, or lease of property other than cash collateral is stayed until the expiration of 14 days after entry of the order, unless the court orders otherwise.” Fed. R. Bankr. P. 6004(h). As described above, the relief that the Debtor seeks in this Motion is necessary for the Debtor to operate its business without interruption and to preserve value for its estate. Accordingly, the Debtor respectfully submits that ample cause exists to justify the finding that the notice requirements under Bankruptcy Rule 6004(a) have been satisfied and to grant a waiver of the 14-day stay imposed by Bankruptcy Rule 6004(h), as the exigent nature of the relief sought herein justifies immediate relief.

**Notice**

35. Notice of this Motion has been provided to the following parties, or, in lieu thereof, their counsel (the “**Notice Parties**”): (a) the Office of the United States Trustee for the Southern District of New York; (b) the holders of the 30 largest unsecured claims against the Debtor; (c) the parties to the RSAs; (d) the DIP Lender; (e) the United States Attorney’s Office for the Southern District of New York; (f) the Internal Revenue Service; (g) the Securities and Exchange Commission; (h) the Federal Aviation Administration; (i) the Taxing Authorities; and (j) any party that has requested service pursuant to Bankruptcy Rule 2002. A copy of this Motion and any order approving it will also be made available on the Debtor’s Case Information

Website located at [www.kccllc.net/PAL](http://www.kccllc.net/PAL). In light of the nature of the relief requested in this Motion, the Debtor respectfully submits that no further notice is necessary.

**No Prior Request**

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

*[Remainder of Page Intentionally Left Blank]*



**CONCLUSION**

WHEREFORE, the Debtor respectfully requests that this Court enter interim and final orders, substantially in the forms annexed hereto as **Exhibit A** and **Exhibit B**, granting the relief requested herein and granting such other and further relief as is just and proper.

Dated: September 3, 2021  
New York, New York

DEBEVOISE & PLIMPTON LLP

By: /s/ Jasmine Ball

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*Proposed Counsel to the Debtor and Debtor  
in Possession*

**Schedule 1**

**List of Governmental Authorities**

<b>COUNTRY</b>	<b>TAXING AUTHORITY</b>	<b>ADDRESS</b>
PHILIPPINES	BUREAU OF INTERNAL REVENUE	BIR COMPOUND, BIR ROAD, DILIMAN, QUEZON CITY, PHILIPPINES
PHILIPPINES	BUREAU OF TREASURY	BIR BUILDING, BIR ROAD, DILIMAN, QUEZON CITY 1101, PHILIPPINES
PHILIPPINES	CITY TREASURER, MANILA	G/F, MANILA CITY HALL, GAT. A. VILLEGAS STREET, MANILA, PHILIPPINES
PHILIPPINES	CIVIL AVIATION AUTHORITY OF THE PHILIPPINES	MIA ROAD CORNER NINOY AQUINO AVENUE, PASAY CITY 1300, PHILIPPINES
PHILIPPINES	COLLECTOR OF CUSTOMS, NAIA CUSTOMHOUSE	NAIA CUSTOM HOUSE, MIA ROAD, PASAY CITY 1300, PHILIPPINES
PHILIPPINES	CITY GOVERNMENT OF DIPOLOG	4/F, CITY HALL, RIZAL AVE., DIPOLOG CITY 7100, PHILIPPINES
PHILIPPINES	DATU ODIN SINSUAT MUNICIPAL TREASURY OFFICE	MUNICIPAL GOVT OF DATU ODIN SINSUAT, AUTONOMOUS REGION IN MUSLIM MINDANAO, MAGUINDANAO 9601, PHILIPPINES
PHILIPPINES	ILOILO CITY TREASURERS OFFICE	GROUND FLOOR, ILOILO CITY HALL PLAZA LIBERTAD ILOILO CITY
PHILIPPINES	MUNICIPAL TREASURER OFFICE, MALAY AKLAN	OFFICE OF THE MUNICIPAL TREASURER MALAY 5608
PHILIPPINES	THE CITY TREASURER - BACOR CITY	BACOR CITY HALL CAVITE, 4100 PHILIPPINES
PHILIPPINES	THE CITY TREASURER-MAKATI	J.P. RIZAL ST., BRGY. POBLACION MAKATI CITY 1200
PHILIPPINES	THE CITY TREASURERS OFFICE - SILAY CITY	1ST LEVEL, EAST WING, CITY HALL ZAMORA STREET SILAY CITY 6166
PHILIPPINES	CITY TREASURER OF PASAY	F.B. HARRISON ST PASAY CITY OFFICE PASAY, 1302 PHILIPPINES
PHILIPPINES	CITY TREASURERS OFFICE OF TACLOBAN	BRGY 25 KANHURAW HILL TACLOBAN CITY 6500 PHILIPPINES
PHILIPPINES	CITY TREASURERS OFFICE, LAPU-LAPU CITY	LAPU-LAPU CITY HALL PUSOK RD, BARANGAY PUSOK LAPU-LAPU CITY 6015
PHILIPPINES	MUNICIPAL TREASURER OF GMA CAVITE	GEN MARIANO ALVAREZ MUNICIPAL HALL ANNEX GENERAL MARIANO ALVAREZ CAVITE 4117
PHILIPPINES	MUNICIPAL TREASURER OF KALIBO, AKLAN	KALIBO MUNICIPAL HALL UNITED VETERANS AVE, KALIBO AKLAN 5600
PHILIPPINES	MUNICIPAL TREASURERS OFFICE - LAGUINDINGAN	MAUSWAGON BARANGAY HALL LAGUINDINGAN MISAMIS ORIENTAL, 9019 PHILIPPINES
PHILIPPINES	OFFICE OF THE MUNICIPAL TREASURER - KALIBO	KALIBO MUNICIPAL HALL UNITED VETERANS AVE, KALIBO AKLAN 5600

COUNTRY	TAXING AUTHORITY	ADDRESS
PHILIPPINES	THE CITY TREASURER - BUTUAN	J. ROSALES AVE BUTUAN CITY, 8600 PHILIPPINES
PHILIPPINES	THE CITY TREASURER - COTABATO	DAVAO - COTABATO RD MATALAM COTABATO CITY, 9406 PHILIPPINES
PHILIPPINES	THE CITY TREASURER - ROXAS	ARZOBISPO ST, BRGY 4 CITY HALL ROXAS CITY, CAPIZ 5800
PHILIPPINES	THE CITY TREASURER OF CEBU CITY	NO 1 DR JOSE P RIZA ST CEBU CITY, CEBU 6000 PHILIPPINES
PHILIPPINES	THE CITY TREASURER-BACOLOD	CIRCUMFERENTIAL RD, BRGY VILLAMONTE 6100 NEGROS OCCIDENTAL BACOLOD CITY 6100
PHILIPPINES	THE CITY TREASURER-CAGAYAN DE ORO	CAPISTRANO ST MISAMIS ORIENTAL CAGAYAN DE ORO CITY 9000
PHILIPPINES	BUREAU OF INTERNAL REVENUE	BIR COMPOUND, BIR ROAD, DILIMAN, QUEZON CITY, 1101 PHILIPPINES
PHILIPPINES	BUREAU OF CUSTOMS	NAIA CUSTOMHOUSE, MIA ROAD, PASAY CITY, 1300 PHILIPPINES
PHILIPPINES	BUREAU OF CUSTOMS	BUREAU OF CUSTOMS – SUBIC, G/F OCOM BUILDING, 16TH STREET, SOUTH HARBOR, PORT AREA, MANILA MANILA PHILIPPINES
PHILIPPINES	TOURISM INFRASTRUCTURE AND ENTERPRISE ZONE AUTHORITY	TIEZA CENTRAL OFFICE. 6TH & 7TH FLOORS, TOWER 1. DOUBLE DRAGON PLAZA DOUBLE DRAGON MERIDIAN PARK MACAPAGAL AVENUE CORNER. EDSA EXTENSION, PHILIPPINES
PHILIPPINES	CIVIL AVIATION AUTHORITY OF THE PHILIPPINES	MIA ROAD CORNER NINO AQUINO AVENUE PASAY, 1300 PHILIPPINES
PHILIPPINES	MANILA INTERNATIONAL AIRPORT AUTHORITY	NINYO AQUINO INT'L. AIRPORT AUTHORITY PASAY CITY 1300 PHILIPPINES
PHILIPPINES	TRANS AIRE DEVELOPMENT HOLDINGS CORPORATION	SAN MIGUEL CORPORATION HEAD OFFICE COMPLEX 40 SAN MIGUEL AVE., MANDALUYONG CITY 1500
PHILIPPINES	GMR MEGAWIDE CEBU AIRPORT CORPORATION	MACTAN CEBU INTL AIRPORT RD PUSOK LAPU-LAPU CEBU, 6015 PHILIPPINES
PHILIPPINES	LUZON INTERNATIONAL PREMIERE AIRPORT DEVELOPMENT	LIPAD CORPORATE OFFICE, CIVIL AVIATION COMPLEX, ANDRES BONIFACIO AVE., CLARK FREEPORT ZONE, PAMPANGA 2023 PHILIPPINES
PHILIPPINES	MANILA INTERNATIONAL AIRPORT AUTHORITY	NINYO AQUINO INT'L. AIRPORT AUTHORITY PASAY CITY 1300 PHILIPPINES
PHILIPPINES	CIVIL AVIATION AUTHORITY OF THE PHILIPPINES	MIA ROAD, PASAY CITY, METRO MANILA, 1300 PHILIPPINES
PHILIPPINES	MACTAN CEBU INTERNATIONAL AIRPORT AUTHORITY	MACTAN INTERNATIONAL AIRPORT, LAPU-LAPU CITY, CEBU, 6015 PHILIPPINES
PHILIPPINES	GMR MEGAWIDE CEBU AIRPORT CORPORATION	MACTAN CEBU INTERNATIONAL AIRPORT PASSENGER TERMINAL 6015 LAPU LAPU CITY
PHILIPPINES	LUZON INTERNATIONAL PREMIERE AIRPORT DEV'T CORP.	ANDRES BONIFACIO AVENUE, CLARK FREEPORT ZONE, MABALACAT, PAMPANGA PHILIPPINES 2023
PHILIPPINES	SUBIC BAY METROPOLITAN AUTHORITY	SUBIC BAY FREEPORT ZONE SUBIC 2209 PHILIPPINES
UNITED STATES	GUAM INT'L AIRPORT AUTHORITY	P.O. BOX 8770, TAMUNING, GUAM 96931 355 CHALAN PASAHERU, TAMUNING GUAM 96913
UNITED STATES	STATE OF HAWAII	DIRECTOR OF FINANCE, SOH-DOT-AIR (402), P. O. BOX

COUNTRY	TAXING AUTHORITY	ADDRESS
		150, HONOLULU, HI 96810
UNITED STATES	THE PORT AUTHORITY OF NEW YORK & NEW JERSEY	4 WORLD TRADE CENTER, 150 GREENWICH ST. MANHATTAN, NEW YORK CITY, NEW YORK, U.S. 10007
UNITED STATES	CITY OF LOS ANGELES DEPARTMENT OF AIRPORTS	LOS ANGELES WORLD AIRPORTS, P.O. BOX 54078, LOS ANGELES CA 90054 PROVIDER CODE: 62375
UNITED STATES	SAN FRANCISCO AIRPORT COMMISSION	P.O. BOX 59753, LOS ANGELES CA 90074, USA
UNITED STATES	TREAS NYC	U.S. DEPARTMENT OF HOMELAND SECURITY TRANSPORTATION SECURITY ADMINISTRATION P.O BOX 979129 ST. LOUIS, MO63197-9000
UNITED STATES	DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE	1111 CONSTITUTION AVE., NW; WASHINGTON, D.C. 20224, U.S.
UNITED STATES	DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE	1111 CONSTITUTION AVE., NW; WASHINGTON, D.C. 20224, U.S.
UNITED STATES	US CUSTOMS AND BORDER PROTECTION	REVENUE DIVISION 6650 TELECOM DRIVE INDIANAPOLIS INDIANA 46278
UNITED STATES	USDA , APHIS. AQI	P.O. BOX 979044, ST. LOUIS MO 63197-9000
UNITED STATES	US CUSTOMS AND BORDER PROTECTION	NATIONAL FINANCE CENTER, 6650 TELECOM DRIVE, INDIANAPOLIS INDIANA 46278
UNITED STATES	FRANCHISE TAX BOARD	P.O. BOX 942857 SACRAMENTO CA 94257-0500
UNITED STATES	INTERNAL REVENUE SERVICE	P.O. BOX 409101, OGDEN, UT 84409
UNITED STATES	DEPARTMENT OF REVENUE	5050 W TENNESSEE ST, TALLAHASSEE, FL 32399
UNITED STATES	DEPARTMENT OF TAXATION	830 PUNCHBOWL ST., HONOLULU, HI 96813
UNITED STATES	NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE	P.O. BOX 15181 ALBANY NY 12212-8181
UNITED STATES	NEW YORK CITY DEPARTMENT OF FINANCE	P.O. BOX 5564 BINGHAMTON, NY 13902-5564
UNITED STATES	GUAM DEPARTMENT OF REVENUE AND TAXATION	P.O. BOX 23607 BARRIGADA, GUAM 96921
UNITED STATES	STATE OF HAWAII	DIRECTOR OF FINANCE, SOH-DOT-AIR (402) HONOLULU HI 96810
UNITED STATES	NEW YORK STATE	NYS CORPORATION TAX PO BOX 15180 ALBANY, NY 12212
UNITED STATES	COMMISSIONER OF TAXATION AND FINANCE	NYS TAX DEPARTMENT, PO BOX 15197, ALBANY NY 12212-5197
UNITED STATES	CITY OF BURLINGAME	501 PRIMROSE RD, BURLINGAME CA 94010
UNITED STATES	CITY & COUNTY OF HONOLULU	DIVISION OF TREASURY, PO BOX 4200, HONOLULU, HI 96812-4200
UNITED STATES	HAWAII DEPT OF AGRICULTURE	MEASUREMENT STANDARDS BRANCH, 1851 AUIKI ST, HONOLULU, HI 96819
UNITED STATES	LOS ANGELES COUNTY TAX COLLECTOR	PO BOX 54018 LOS ANGELES CA 90045 90054-0018
UNITED STATES	SAN MATEO COUNTY TAX COLLECTOR	555 COUNTY CENTER, 3RD FLOOR   REDWOOD CITY, CA 94063
UNITED STATES	STATE OF HAWAII	DEPARTMENT OF TAXATION, 830 PUNCHBOWL ST ROOM 221, HONOLULU, HI 96813
UNITED STATES	STATE OF CALIFORNIA	CALIFORNIA DEPARTMENT OF TAX AND FEE,

COUNTRY	TAXING AUTHORITY	ADDRESS
		ADMINISTRATION, PO BOX 942879, SACRAMENTO, CA 94279-0001
UNITED STATES	NEW YORK STATE	NYS ESTIMATED TAX CORPORATION TAX, PO BOX 4136, BINGHAMTON, NY 13902-4136
UNITED STATES	SAN FRANCISCO AIRPORT COMMISSION	P.O. BOX 59753, LOS ANGELES, CA 90074-9753
UNITED STATES	STATE OF HAWAII, DEPARTMENT OF TRANSPORTATION	AIRPORTS DIVISION 400 RODGERS BLVD, SUITE 700, HONOLULU, HI 96819-1880
UNITED STATES	THE PORT AUTHORITY OF NY & NJ	225 PARK AVENUE SOUTH 12TH FLOOR, NEW YORK, NY 10003
UNITED STATES	CITY OF LOS ANGELES	LOS ANGELES WORLD AIRPORTS PO BOX 54078, LOS ANGELES, CA 90054-0078
UNITED STATES	GUAM INTERNATIONAL AIRPORT AUTHORITY	P.O. BOX 8770 . TAMUNING, GUAM 96931
UNITED STATES	FEDERAL AVIATION ADMINISTRATION	ATTN: DOLORES CORPUS,AWP-505.5 P.O. BOX 92007 LOS ANGELES, CA 90009-2007
CANADA	RECEIVER GENERAL FOR CANADA	SUMMERSIDE TAX CENTRE, 275 POPE ROAD SUITE 101 SUMMERSIDE PE C1N 6E9
CANADA	CANADA REVENUE AGENCY	SUDBURY TAX CENTRE, P.O.BOX 20000, STATION A, SUDBURY, ON P3A 5C1
CANADA	CANADA REVENUE AGENCY	CRA TAX CENTRE, 275 POPE ROAD, SUITE 103, SUMMERSIDE, PE C1N 6A2
CANADA	CITY OF RICHMOND	6911 NO. 3 ROAD, RICHMOND, B.C. V6Y 2C1
CANADA	CITY OF MISSISSAUGA	300 CITY CENTRE DRIVE, MISSISSAUGA, ON L5B 3C1
CANADA	PROVINCE OF BRITISH COLUMBIA, MINISTER OF FINANCE	P.O.BOX 9629 STN PROV GOVT, VICTORIA, B.C. V8W 9N6
CANADA	NAV CANADA	77 METCALF STREET OTTAWA ON K1P 5L6 OTTAWA
CANADA	GREATER TORONTO AIRPORTS AUTHORITY	LESTER B PEARSON INT'L AIRPORT, P.O.BOX 6031, TORONTO, AMF, MISSISSAUGA ONTARIO L5P 1B2
CANADA	VANCOUVER AIRPORT AUTHORITY	PO BOX 44638, YVR DOMESTIC TERMINAL RPO, RICHMOND, B.C. V7B 1W2
HONG KONG	INLAND REVENUE DEPARTMENT	REVENUE TOWER, 5 GLOUCESTER ROAD, WAN CHAI, 999077 HONG KONG
HONG KONG	AIRPORT AUTHORITY HONG KONG	HKIA TOWER, 1 SKY PLAZA ROAD, HONG KONG INTERNATIONAL AIRPORT, LANTAU, 999077 HONG KONG
HONG KONG	RATING AND VALUATION DEPARTMENT	15TH FLOOR, CHEUNG SHA WAN GOVERNMENT OFFICES 303 CHEUNG SHA WAN ROAD KOWLOON, 999077 HONG KONG
HONG KONG	AIRPORT AUTHORITY	1 CHEONG YIP ROAD HONGKONG INTERNATIONAL AIRPORT LANTAU 999077
HONG KONG	GLOBAN AVIATION CORP.	4-4A DES VOEUX RD CENTRAL HONGKONG
HONG KONG	THE GOVERNMENT OF HKSAR	1/F COMMERCIAL BLDG. AIRPORT FREIGHT FORWARDING CENTRE LANTAU 999077
HONG KONG	AIRPORT AUTHORITY HONG KONG	HKIA TOWER, 1 SKY PLAZA ROAD, HONG KONG INTERNATIONAL AIRPORT, LANTAU, 999077 HONG KONG
SINGAPORE	INLAND REVENUE AUTHORITY OF	55 NEWTON ROAD REVENUE HOUSE SINGAPORE

COUNTRY	TAXING AUTHORITY	ADDRESS
	SINGAPORE	307987
SINGAPORE	CHANGI AIRPORT GROUP (SINGAPORE) PTE LTD	SINGAPORE CHANGI AIRPORT , PO BOX 168, SINGAPORE, 918146
SINGAPORE	CIVIL AVIATION AUTHORITY OF SINGAPORE (CAAS)	SINGAPORE CHANGI AIRPORT PO BOX 15918141, 918141 SINGAPORE
SINGAPORE	CIVIL AVIATION AUTHORITY OF SINGAPORE (CAAS)	SINGAPORE CHANGI AIRPORT PO BOX 1 SINGAPORE 918141
SINGAPORE	CHANGI AIRPORT GROUP (SINGAPORE) PTE LTD	SINGAPORE CHNAGI AIRPORT, PO BOX 168, SINGAPORE 918146
AUSTRALIA	AUSTRALIAN CUSTOMS SERVICE	DEBT MANAGEMENT, PMC PO BOX 25 BELCONNEN ACT2616
AUSTRALIA	AUSTRALIAN GOVT / DEPT OF HOME AFFAIRS	DEBT MANAGEMENT - PMC PO BOX 25 BELCONNEN ACT2616
AUSTRALIA	AUSTRALIAN TAXATION OFFICE	GPO BOX 9845 SYDNEY NSW 2001
AUSTRALIA	AIRSERVICES AUSTRALIA	P.O. BOX 231 CIVIC SQUARE ACT 2608 AUSTRALIA
AUSTRALIA	AUSTRALIA PACIFIC AIRPORTS (MELBOURNE) PTY LTD	LOCKED BAG 16 GLADSTONE PARK VIC 3043 MELBOURNE
AUSTRALIA	BRISBANE AIRPORT CORPORATION PTY LIMITED	BRISBANE AIRPORT CORPORATION ACCOUNTS RECEIVABLE BRISBANE, PO BOX 61 HAMILTON CENTRAL Q, BRISBANE 4007 AUSTRALIA
AUSTRALIA	SYDNEY AIRPORT CORPORATION LIMITED	MASCOT NSW 1460, AIRPORT CENTRAL 241 O'RIORDAN ST., MASCOT NSW 2020 MASCOT
CHINA	BEIJING STATE TAX BUREAU	NO.8 CHE GONG ZHUANG AVENUE XI CHENG DISTRICT BEIJING
CHINA	SHANGHAI TAX BUREAU	801 ZHAOJIABANG LU, XUHUI DISTRICT, SHANGHAI
CHINA	XIAMEN STATE TAX BUREAU	NO.318 LUJIANG STREET LUBIN BUILDING SIMING DISTRICT, XIAMEN
CHINA	BEIJING LOCAL TAX BUREAU	NO.8 CHE GONG ZHUANG AVENUE XI CHENG DISTRICT BEIJING
CHINA	XIAMEN LOCAL TAX BUREAU	NO.318 LUJIANG STREET LUBIN BUILDING SIMING DISTRICT, XIAMEN
CHINA	XIAMEN STATE TAX BUREAU	NO.318 LUJIANG STREET LUBIN BUILDING SIMING DISTRICT, XIAMEN
CHINA	HUA DU DISTRICT STATE TAX AUTHORITY	#106 TIAN GUI ROAD, HUA DU DISTRICT, GUANGZHOU CITY, GUANGDONG PROVINCE 510800
CHINA	CIVIL AVIATION ADMINISTRATION OF CHINA	NO. 155, DONGSI WEST STREET, DONGCHENG DISTRICT, BEIJING (100710)
CHINA	CIVIL AVIATION ADMINISTRATION OF CHINA SETTLEMENT CENTER	11TH FLOOR, BUILDING 2, FUSHENG BUILDING, NO.4 HUIXIN EAST STREET, CHAOYANG DISTRICT, BEIJING CHINA
CHINA	CIVIL AVIATION ADMINISTRATION OF CHINA SETTLEMENT CENTER	CAAC SETTLEMENT CENTER BUILDING(RED), CAO GE ZHUANG BUS STATION, JIN ZHAN TOWN, CHAO YANG DISTRICT, BEIJING, P.R. CHINA, 100018
CHINA	BEIJING AVIATION GROUND SERVICES CO., LTD	OFFICE BUILDING ROOM 123 NORTH HANGPING WEST ROAD CAPITAL AIRPORT CHAOYANG DISTRICT, BEIJING
CHINA	SUYAN AVIATION SERVICE CO., LTD	ROOM 5320 8 PINGYING ROAD AIRPORT ECONOMIC ZONE DONGLI DISTRICT, TIANJIN, CHINA
CHINA	SHANGHAI PUDONG INTERNATIONAL AIRPORT CARGO	168 SUHANG ROAD, PUDONG NEW DISTRICT, SHANGHAI, 200120 CHINA

COUNTRY	TAXING AUTHORITY	ADDRESS
	TERMINAL CO., LTD	
CHINA	SHANGHAI INT'L AIRPORT CO., LTD.	6000 YINGBIN AVENUE, PUDONG NEW AREA, SHANGHAI, 200120 CHINA
CHINA	YUAN XIANG (XIAMEN) INTERNATIONAL AIRLINE PORT CO., LTD.	XIANGYUN 1ST RD, HULI DISTRICT, XIAMEN, FUJIAN, CHINA
CHINA	QUANZHOU JINJIANG INTERNATIONAL AIRPORT CO., LTD.	XIAXIN ST, JINJIANG SHI, QUANZHOU SHI FUJIAN 362200, CHINA
CHINA	ACCOUNT CENTRE OF CHINA AVIATION	BLDG. 229 WATERFRONT RD., SUBIC BAY FREEPORT ZONE 222
CHINA	CIVIL AVIATION ADMINISTRATION OF CHINA	NO. 155, DONGSI WEST STREET, DONGCHENG DISTRICT, BEIJING (100710)
INDONESIA	DIRECTORATE OF GENERAL TAXES	JALAN GATOT SUBROTO, KAVLING 40-42 JAKARTA 12190 INDONESIA
INDONESIA	ANGKASA PURA II	BANDAR UDARA INTERNASIONAL JAKARTA, SOEKARNO HATTA, TANGERANG 19120
INDONESIA	ANGKASA PURA BIAK	KANTOR CABANG BANDANG UDARA, FRANS KAISIEPO, BIAK, PAPUA, INDONESIA
INDONESIA	AIRNAV INDONESIA	AIRNAV INDONESIA BUILDING, JL. IR. H. JUANDA, TANGERANG, 15121, BANTEN, INDONESIA
INDONESIA	PT. (PERSERO) ANGKASA PURA I	KANTOR CABANG BANDAR UDARA NGURAH RAI, JI. I GUSTI NGURAH RAI DENPASAR
JAPAN	NATIONAL TAX AGENCY, KOJIMACHI TAXATION OFFICE	KUDAN DAI-2 GODO-CHOUSA, 1-1-15 KUDAN-MINAMI, CHIYODA-KU, TOKYO
JAPAN	NATIONAL TAX AGENCY	KUDAN DAI-2 GODO-CHOUSA, 1-1-15 KUDAN-MINAMI, CHIYODA-KU, 102-8311 TOKYO
JAPAN	TOKYO METROPOLITAN BUREAU OF TAXATION	2-1-12 UCHIKANDA, CHIYODA-KU, 101-8520 TOKYO
JAPAN	CHIBA PREFECTURAL TAXATION OFFICE	8-1 KABUARAGINAKATAMACHI, SAKURA-SHI, 285-8503 CHIBA
JAPAN	AICHI PREFECTURAL TAXATION OFFICE	1-36 DEGUCHI-CHO, HANDA-SHI, 475-8505 AICHI
JAPAN	OSAKA PREFECTURAL TAXATION OFFICE	3-1-43 OOTOMAE, CHUO-KU, OSAKA-SHI, 540-0008 OSAKA
JAPAN	FUKUOKA PREFECTURAL TAXATION OFFICE	1-20-31 CHIYO, HAKATA-KU, FUKUOKA-SHI, 812-8542 FUKUOKA
JAPAN	HOKKAIDO PREFECTURAL TAXATION OFFICE	KITA 3-JO NISHI '-CHOME, CHUO-KU, SAPPORO-SHI, 060-0003 HOKKAIDO
JAPAN	NARITA CITY TAXATION OFFICE	760 HANASAKICHO, NARITA-SHI, 286-8585 CHIBA
JAPAN	TOKONAME CITY TAXATION OFFICE	4-1 SHINKAI-CHO, TOKONAME-SHI, 479-8610 AICHI
JAPAN	OSAKA CITY TAXATION OFFICE	SENBA CENTER BLDG. 3GOKAN, 1-4-3-203 SENBA-CHUO, CHUO-KU, OSAKA-SHI, 541-8551 OSAKA
JAPAN	TAJIRI TOWN TAXATION OFFICE	375-1 TAJIRI-CHO KASYOUJI, SENNAN-GUN, 598-8588 OSAKA
JAPAN	FUKUOKA CITY TAXATION OFFICE	1-8-1 TENJIN, CHUO-KU, FUKUOKA-SHI, 810-8620 FUKUOKA
JAPAN	CHITOSE CITY TAXATION OFFICE	2-34 SHINONOME-CHO, CHITOSE-SHI, 066-8686

COUNTRY	TAXING AUTHORITY	ADDRESS
		HOKKAIDO
JAPAN	NARITA CITY TAXATION OFFICE	760 HANASAKICHO, NARITA-SHI, 286-8585 CHIBA
JAPAN	TOKYO METROPOLITAN BUREAU OF TAXATION-CHIYODA WARD	2-1-12 UCHIKANDA, CHIYODA-KU, 101-8520 TOKYO
JAPAN	TOKYO METROPOLITAN BUREAU OF TAXATION-OTA WARD	7-11-1 NISHIKAMATA, OTA-KU, TOKYO
JAPAN	TOKONAME CITY TAXATION OFFICE	4-1 SHINKAI-CHO, TOKONAME-SHI, 479-8610 AICHI
JAPAN	TAJIRI TOWN TAXATION OFFICE	375-1 TAJIRI-CHO KASYOUJI, SENNAN-GUN, 598-8588 OSAKA
JAPAN	TSUKUBA CITY TAX OFFICE	1-1-1 KENKYUGAKUEN, TSUKUBA-SHI, IBARAKI
JAPAN	SAITAMA CITY TAX OFFICE	6-4-4 TOKIWA, URAWA-KU, SAITAMA-SHI, 330-0586 SAITAMA
JAPAN	KAWAGOE CITY TAX OFFICE	1-3-1, MOTOMACHI, KAWAGOE-SHI, SAITAMA
JAPAN	INA TOWN TAX OFFICE	3050, SHIMOSHINDEN, INA-SHI, 396-0025 NAGANO
JAPAN	FUNABASHI CITY TAX OFFICE	2-10-25, MINATO-CHO, FUNABASHI-SHI, 273-0011 CHIBA
JAPAN	NARITA CITY TAX OFFICE	760, HANAZAKI-CHO, NARITA-SHI, 286-8585 CHIBA
JAPAN	NARASHINO CITY TAX OFFICE	2-1-1, SAGINUMA, NARASHINO-SHI, 275-8601 CHIBA
JAPAN	TOMISATO CITY TAX OFFICE	652-1, NANA, TOMISATO-SHI, 286-0292 CHIBA
JAPAN	KUJUKURI TOWN TAX OFFICE	4099, KATAKAI, KUJUKURI-MACHI, 283-0104 SANBU-GUN
JAPAN	CHUO WARD TAX OFFICE	1-1-1, TSUKIJI, CHUO-KU, 104-8404 TOKYO
JAPAN	MINATO WARD TAX OFFICE	1-5-25, SHIBA-KOEN, MINATO-KU, 105-0011 TOKYO
JAPAN	TAITO WARD TAX OFFICE	4-5-6, HIGASHI-UENO, TAITO-KU, 110-8615 TOKYO
JAPAN	SUMIDA WARD TAX OFFICE	1-23-20, AZUMABASHI, SUMIDA-KU, 130-0001 TOKYO
JAPAN	KOTO WARD TAX OFFICE	4-11-28, TOYO, KOTO-KU, 135-8383 TOKYO
JAPAN	SHINAGAWA WARD TAX OFFICE	2-1-36, HIROMACHI, SHINAGAWA-KU, 140-0005 TOKYO
JAPAN	SETAGAYA WARD TAX OFFICE	4-21-27, SETAGAYA, SETAGAYA-KU, 154-8504 TOKYO
JAPAN	SHIBUYA WARD TAX OFFICE	1-1, UDAGAWA-CHO, SHIBUYA-KU, 150-8010 TOKYO
JAPAN	SUGINAMI WARD TAX OFFICE	1-15-1, ASAGAYA-MINAMI, SUGINAMI-KU, 166-8570 TOKYO
JAPAN	ARAKAWA WARD TAX OFFICE	2-2-3 ARAKAWA, ARAKAWA-KU, 116-8501 TOKYO
JAPAN	NERIMA WARD TAX OFFICE	6-12-1 TOYOTAMA-KITA, NERIMA-KU, 176-8501 TOKYO
JAPAN	ADACHI WARD TAX OFFICE	1-17-1 CHUO-HONCHO, ADACHI-KU, 120-8510 TOKYO
JAPAN	KATSUSHIKA WARD TAX OFFICE	5-13-1 TATEISHI, KATSUSHIKA-KU, 124-8555 TOKYO
JAPAN	EDOGAWA WARD TAX OFFICE	1-7-1 CHUO, EDOGAWA-KU, 132-8501 TOKYO
JAPAN	KOKUBUNJI CITY TAX OFFICE	1-6-1 TOKURA, KOKUBUNJI-SHI, 185-8501 TOKYO
JAPAN	YOKOHAMA CITY TAX OFFICE	NIHON-ODORI 1, NAKA-KU, YOKOHAMA-SHI, KANAGAWA
JAPAN	KAWASAKI CITY TAX OFFICE	MIYAMOTO-CHO 1, KAWASAKI-KU, KAWASAKI-SHI, 210-8577 KANAGAWA
JAPAN	ODAWARA CITY TAX OFFICE	300 OGIKUBO, ODAWARA-SHI, 250-8555 KANAGAWA
JAPAN	KARIYA CITY TAX OFFICE	1-1 TOYO-CHO, KARIYA-SHI, 448-8501 AICHI
JAPAN	CHITA CITY TAX OFFICE	1-1 CHIBA-MINATO, CHUO-KU, CHIBA-SHI, 260-0026 CHIBA
JAPAN	OSAKA CITY TAX OFFICE	1-3-20 NAKANOSHIMA, KITA-KU, OSAKA-SHI, 530-8201 OSAKA



COUNTRY	TAXING AUTHORITY	ADDRESS
JAPAN	SAKAI CITY TAX OFFICE	3-1 MINAMIKAWARA-MACHI, SAKAI-KU, SAKAI-SHI, 590-0078 OSAKA
JAPAN	KISHIWADA CITY TAX OFFICE	7-1 KISHIKI-CHO, KISHIWADA-SHI, OSAKA
JAPAN	HIRAKATA CITY TAX OFFICE	2-1-20 OOGAITO-CHO, HIRAKATA-SHI, OSAKA
JAPAN	IZUMISANO CITY TAX OFFICE	1-295-3 ICHIBA-HIGASHI, IZUMISANO-SHI, OSAKA
JAPAN	HIGASHI OSAKA CITY TAX OFFICE	1-1-1 ARAMOTO-KITA, HIGASHI OSAKA-SHI, OSAKA
JAPAN	KOBE CITY TAX OFFICE	6-5-1 KANOU-CHO, CHUO-KU, KOBE-SHI, 650-0003 HYOGO
JAPAN	HIMEJI CITY TAX OFFICE	4-1 YASUDA, HIMEJI-SHI, 458-0802 HYOGO
JAPAN	FUKUOKA CITY TAX OFFICE	1-8-1 TENJIN, CHUO-KU, FUKUOKA-SHI, 810-8620 FUKUOKA
JAPAN	SHIME TOWN TAX OFFICE	1-1-1 SHIMECHUO, SHIME-CHO, KASUYA-GUN, 980-0801 FUKUOKA
JAPAN	JCAB (JAPAN CIVIL AVIATION BUREAU)	2-1-3 KASUMIGASEKI, CHIYODA-KU, 100-0013 TOKYO
JAPAN	JCAB (JAPAN CIVIL AVIATION BUREAU)	2-1-3 KASUMIGASEKI, CHIYODA-KU, 100-0013 TOKYO
JAPAN	JCAB (JAPAN CIVIL AVIATION BUREAU)	2-1-3 KASUMIGASEKI, CHIYODA-KU, 100-0013 TOKYO
JAPAN	JCAB (JAPAN CIVIL AVIATION BUREAU)	2-1-3 KASUMIGASEKI, CHIYODA-KU, 100-0013 TOKYO
JAPAN	JCAB (JAPAN CIVIL AVIATION BUREAU)	2-1-3 KASUMIGASEKI, CHIYODA-KU, 100-0013 TOKYO
JAPAN	JCAB (JAPAN CIVIL AVIATION BUREAU)	2-1-3 KASUMIGASEKI, CHIYODA-KU, 100-0013 TOKYO
JAPAN	CHUBU KOKUSAI KUKO	6F NO.1 CENTRAIR BLDG., 1-1 CENTRAIR, TOKONAME-SHI, 479-0881 FUKUOKA, JAPAN
JAPAN	CHUBU KOKUSAI KUKO	6F. NO.1 CENTRAIR BLDG., 1-1 CENTRAIR, TOKONAME-SHI, 479-0881 AICHI
JAPAN	CHUBU KOKUSAI KUKO	6F. NO.1 CENTRAIR BLDG., 1-1 CENTRAIR, TOKONAME-SHI, 479-0881 AICHI
JAPAN	FUKUOKA KOKUSAI KUKO	(BLANK)
JAPAN	FUKUOKA KOKUSAI KUKO	782-1 OOAZA SHIMO-USUI, HAKATA-KU, FUKUOKA-SHI, FUKUOKA
JAPAN	KANSAI AIRPORTS	KITA-1, SENSU KUKO, IZUMISANO-SHI, OSAKA 549-8501, JAPAN
JAPAN	KANSAI AIRPORTS	SENSU KUKO KITA-1, IZUMISANO-SHI, 549-8501 OSAKA
JAPAN	NAA	NAA BLDG., NARITA INTERNATIONAL AIRPORT, NARITA-SHI, 282-8601 CHIBA, JAPAN
JAPAN	NAA	NAA BLDG., NARITA KOKUSAI KUKO, NARITA-SHI, 282-8601 CHIBA
JAPAN	TIAT	(BLANK)
JAPAN	TIAT	NO.3 PASSENGER TERMINAL, 2-6-5 HANEDA KUKO, OTA-KU, TOKYO
KUWAIT	MINISTRY OF FINANCE	MINISTRIES COMPLEX CITY OF KUWAIT 13001, P.O. BOX 9, SAFAT, KUWAIT
SAUDI ARABIA	GENERAL AUTHORITY OF ZAKAT	PRINCE ABDULRAHMAN BIN ABDULAZIZ ST., RIYADH

COUNTRY	TAXING AUTHORITY	ADDRESS
	AND TAX (GAZT)	12628
SAUDI ARABIA	GENERAL AUTHORITY OF ZAKAT AND TAX (GAZT)	PRINCE ABDULRAHMAN BIN ABDULAZIZ ST., RIYADH 12628
SAUDI ARABIA	KINGDOM OF SAUDI ARABIA	KING FAHAD INTERNATIONAL AIRPORT P.O. BOX 4212 DAMMAM 51321
SAUDI ARABIA	RIYADH AIRPORTS COMPANY RAC	PO BOX 7451, RIYADH 52134, SAUDI ARABIA
SAUDI ARABIA	SATCO SAUDI ARABIAN TRADING & CONSTRUCTION COMPANY LTD	AL-MOUSA OFFICES BLDG 3RD FL, WADA AL-THUMMAMA ST OLAYA, PO BOX 346 11411, RIYADH, KINGDOM OF SAUDI ARABIA
SAUDI ARABIA	KINGDOM OF SAUDI ARABIA GENERAL AUTHORITY OF CIVIL AVIATION SAFETY AND AIR TRANSPORT SECTOR	P.O.BOX 47360, RIYADH 11552, SAUDI ARABIA
MACAO	FINANCIAL SERVICES BUREAU	AV. DA PRAIA GRANDE, NO.575, 579 E 585, MACAU
MACAO	MACAU INTERNATIONAL AIRPORT CO. LTD.	4.O ANDAR EDIFÍCIO DO ESCRITÓRIO DA CAM AVENIDA WAI LONG TAIPA, 999078 MACAU, S.A.R CHINA
MALAYSIA	ROYAL MALAYSIAN CUSTOMS DEPARTMENT	MINISTRY OF FINANCE COMPLEX NO 3, PERSIARAN PERDANA, PRECINCT 2, 62596 PUTRAJAYA
MALAYSIA	KETUA PENGARAH HASIL DALAM NEGERI	HEADQUARTERS OF INLAND REVENUE BOARD OF MALAYSIA, MENARA HASIL, PERSIARAN RIMBA PERMAI, CYBER 8, 63000 CYBERJAYA SELANGOR
MALAYSIA	INLAND REVENUE BOARD OF MALAYSIA	HEADQUARTERS OF INLAND REVENUE BOARD OF MALAYSIA, MENARA HASIL, PERSIARAN RIMBA PERMAI, CYBER 8, 63000 CYBERJAYA SELANGOR
MALAYSIA	CIVIL AVIATION AUTHORITY OF MALAYSIA	AIR TRAFFIC CONTROL CENTRE SULTAN ABDUL AZIZ SHAH AIRPORT, SELANGOR 47200 MALAYSIA
MALAYSIA	MALAYSIA AIRPORTS (SEPANG) SDN BHD	3RD & 4TH FLOOR, AIRPORT MGT. CTR. KL INT'L AIRPORT, 64000 KLIA SELANGOR DARUL EHSAN MALAYSIA
NEW ZEALAND	AIRWAYS CORPORATION OF NEW ZEALAND LTD	PO BOX 294, WELLINGTON 6140, NEW ZEALAND
NEW ZEALAND	AUCKLAND AIRPORT	PO BOX 73020 AUCKLAND AIRPORT 2150
NEW ZEALAND	METEOROLOGICAL SERVICE OF NEW ZEALAND LIMITED	30 SALAMANCA ROAD, PO BOX 722, WELLINGTON, 6140 NEW ZEALAND
NEW ZEALAND	AVIATION SECURITY SERVICE	POST BOX 2165 WELLINGTON 6140, NEW ZEALAND
NEW ZEALAND	NEW ZEALAND CUSTOMS SERVICE	PO BOX 777 PORT MORESBY NCD PAPUA NEW GUINEA
PAPUA NEW GUINEA	INTERNAL REVENUE COMMISSION	PO BOX 777 PORT MORESBY NCD PAPUA NEW GUINEA
PAPUA NEW GUINEA	INTERNAL REVENUE COMMISSION	PO BOX 273 BOROKO NCD PAPUA NEW GUINEA 111
PAPUA NEW GUINEA	NISUKY PACIFIC LTD	GREEN HAUS NO. 151 – JACKSONS PARADE 7 MILE   PO BOX 684, BOROKO, NCD, PAPUA NEW GUINEA
PAPUA NEW GUINEA	NATIONAL AIRPORTS CORPORATION	GREEN HAUS NO. 151 – JACKSONS PARADE 7 MILE   PO BOX 684, BOROKO, NCD, PAPUA NEW GUINEA
PAPUA NEW GUINEA	NATIONAL AIRPORTS CORPORATION	TROPICANA BLDG WAIGANI DRIVE, PO BOX 741, PORT MORESBY 121, N.C.D
PAPUA NEW GUINEA	NATIONAL AGRICULTURE QUARANTINE AND INSPECTION AUTHORITY	PO BOX 777 PORT MORESBY NCD PAPUA NEW GUINEA

COUNTRY	TAXING AUTHORITY	ADDRESS
QATAR	GENERAL TAX AUTHORITY	AL-TAAWON TOWER MAJLIS AL TAAWON ST DOHA QATAR
QATAR	HAMAD INTERNATIONAL AIRPORT	DOH, DOHA INTERNATIONAL AIRPORT, DOHA, QATAR
THAILAND	THE REVENUE DEPARTMENT	90 SOI PHAHOLYOTHIN 7 PHAHOLYOTHIN ROAD, PHAYATHAI, BANGKOK 10400
THAILAND	AERONAUTICAL RADIO OF THAILAND	102 NGAMDUPLEE TUNGMAHAMEK, BANGKOK, 10120
UNITED KINGDOM	HMRC - UK GOVERNMENT	100 PARLIAMENT STREET LONDON, SW1A 2BQ
UNITED KINGDOM	HMRC - UK GOVERNMENT	HM REVENUE AND CUSTOMS BX9 1AX UNITED KINGDOM
UNITED KINGDOM	EUROCONTROL	CENTRAL ROUTE CHARGES OFFICE RUE DE LA FUSEE, 96 BRUSSELS B-1130 BELGIUM
UNITED KINGDOM	FSUE STATE ATM CORPORATION	ROOM 2040-2042 2ND FLOOR, D'ALBIAC HOUSE, CROMER ROAD, HEATHROW AIRPORT, MIDDLESEX TW6 1SD, UNITED KINGDOM, UNITED KINGDOM
UNITED KINGDOM	NATS (EN ROUTE) PLC	OSBORNE HOUSE, 1-5 OSBORNE TERRACE EDINBURGH EH12 5HG, UNITED KINGDOM
UNITED KINGDOM	AEROFLOT	1, ARBAT STR. MOSCOW CITY, RUSSIA FEDERATION, MOSCOW CITY 119019, RUSSIA
UNITED ARAB EMIRATES	FEDERAL TAX AUTHORITY	CENTRAL PARK - BUSINESS TOWER, DUBAI P.O. BOX 2440
UNITED ARAB EMIRATES	GOVERNMENT OF DUBAI-AIRPORT REVENUE	DUBAI INTERNATIONAL AIRPORT DUBAI, UAE PO BOX 2525
UNITED ARAB EMIRATES	GENERAL CIVIL AVIATION AUTHORITY	ABU DHABI, P.O. BOX 6558 ABU DHABI
TAIWAN	NATIONAL TAX ADMINISTRATION OF TAIPEI CITY, MOF	1-5F., NO. 219-1-, SONGJIANG RD., ZHONGSHAN DIST., TAIPEI CITY 104272, TAIWAN (R.O.C.)
TAIWAN	NATIONAL TAX ADMINISTRATION OF TAIPEI CITY, MOF	1-5F., NO. 219-1-, SONGJIANG RD., ZHONGSHAN DIST., TAIPEI CITY 104272, TAIWAN (R.O.C.)
TAIWAN	AIR NAVIGATION AND WEATHER SERVICES CIVIL AERONAUTICS ADMINISTRATION, MOTC	NO. 362, BINJIANG ST., SONGSHAN DIST., TAIPEI CITY 105074, TAIWAN (R.O.C.)
TAIWAN	AIR NAVIGATION AND WEATHER SERVICES CIVIL AERONAUTICS ADMINISTRATION, MOTC	NO. 362, BINJIANG ST., SONGSHAN DIST., TAIPEI 105074, TAIWAN
TAIWAN	CIVIL AERONAUTICS ADMINISTRATION, MOTC	NO. 9, HANGZHAN S. RD., DAYUAN DIST., TAOYUAN CITY 337041, TAIWAN (R.O.C.)
TAIWAN	CIVIL AERONAUTICS ADMINISTRATION, MOTC	NO. 9, HANGZHAN S. RD., DAYUAN DIST., TAOYUAN CITY 337041, TAIWAN (R.O.C.)
TAIWAN	EVERGREEN AVIATION TECHNOLOGIES CORP	6 HARNG-JANN SOUTH ROAD, TAOYUAN INTERNATIONAL AIRPORT, DAYUAN, HSIEN, TAOYUAN 33758, TAIWAN
TAIWAN	CHINA AIRLINES	NO. 1 HANGZHAN S RD. DAYUAN TOWNSHIP TAOYUAN COUNTY 33758, TAIWAN ROC
TAIWAN	TOURISM BUREAU, MOTC	CKS INTERNATIONAL AIRPORT, TAOYUAN 330 TAIWAN
TAIWAN	CIVIL AERONAUTICS ADMINISTRATION, MOTC	NO. 9, HANGZHAN S. RD., DAYUAN DIST., TAOYUAN CITY 337041, TAIWAN (R.O.C.)
TAIWAN	TOURISM BUREAU, MOTC	CKS INTERNATIONAL AIRPORT, TAOYUAN 330 TAIWAN
VIETNAM	TAX DEPT OF HCMC	63 VU TONG PHAN, ANH PHU, TP THU DUC, THANH PO

COUNTRY	TAXING AUTHORITY	ADDRESS
		HO CHI MINH VIETNAM
VIETNAM	TANSON NHAT INTL AIRPORT	58 TRUONG SON ST, WARD 2, TAN BINH DISTRICT , HCMC
VIETNAM	AIRPORT CORPORATION OF VIETNAM	NOI BAI INTERNATIONAL AIRPORT PHU CUONG COMMUNE SOC SON DISTRICT HANOI CITY
VIETNAM	VIETNAM AIR TRAFFIC MANAGEMENT CORPORATION - COMPANY LIMITED	GIALAM AIRPORT HANOI, NGUYEN SON LONG BIEN, THANH PHO, VIETNAM HANOI
KOREA	INCHEON INT'L AIRPORT CORP	2851 WOONSEO-DONG JUNG-GU INCHEON / INCHEON, KOREA
KOREA	KOREA AIRPORT CORPORATION (KAC) - PUS	78 HANUEL-GIL GANGSEO-GU SEOUL, PUSAN, 07505 KOREA
KOREA	INCHEON INT'L AIRPORT CORP	2851 WOONSEO-DONG JUNG-GU INCHEON / INCHEON, KOREA
INDIA	AIRPORTS AUTHORITY OF INDIA	INDIRA GANDHI INTERNATIONAL AIRPORT, DEVI AHILYA BAI HOLKAR AIRPORT (DABH), INDORE MADHYA PRADESH 452005 INDIA
CAMBODIA	CAMBODIA AIR TRAFFIC SERVICES CO., LTD	NEW BLDG., OPPOSITE POCHENTONG, INT'L AIRPORT, RUSSIAN BLVD, SANGKAT KAKAB, KHAN DANG KOR, PHNOM PENH 120912, CAMBODIA, PHNOM PENH
CAMBODIA	CAMBODIA AIRPORTS	PHNOM PENH INTERNATIONAL AIRPORT, NATIONAL ROAD N 4 PHNOM PENH, KINGDOM OF CAMBODIA
CAMBODIA	MINISTRY OF ECONOMY AND FINANCE	PHNOM PENH, KINGDOM OF CAMBODIA
BANGLADESH	DIRECTOR, HAZRAT SHAHJALAL INTERNATIONAL AIRPORT	HSIA KURMITOLA, DHAKA-1229 BANGLADESH
BAHRAIN	THE GOV'T OF THE KINGDOM OF BAHRAIN	SOUTH BLOCK, TAVISTOCK HOUSE, TAVISTOCK SQUARE, LONDON, WC1H 9LG, GB
MYANMAR	GENERAL MANAGER, YANGON AIRPORT, CIVIL AVIATION DEPARTMENT	GENERAL MANAGER'S OFFICE, YANGON INTL AIRPORT YANGON, 11021
LAOS	LAO AIR TRAFFIC MANAGEMENT	WATTAY AIRPORT P.O. BOX 2985, VIENTIANE, 0100, LAOS
BARBADOS	MINISTRY OF TOURISM AND INTERNATIONAL TRANSPORT	4TH & 5TH FLOORS ONE BARBADOS PLACE, WARRENS ST. MICHAEL BARBADOS

**Exhibit A**

**Proposed Interim Order**

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

In re:

PHILIPPINE AIRLINES, INC.,<sup>1</sup>

Debtor.

Chapter 11

Case No. 21-\_\_\_\_ (\_\_\_\_)

**INTERIM ORDER (A) AUTHORIZING, BUT NOT REQUIRING, THE DEBTOR  
TO REMIT AND PAY SALES, USE AND FRANCHISE TAXES AND CERTAIN OTHER  
GOVERNMENT CHARGES AND (B) AUTHORIZING BANKS AND OTHER  
FINANCIAL INSTITUTIONS TO RECEIVE, PROCESS, HONOR, AND PAY CHECKS  
ISSUED AND ELECTRONIC PAYMENT REQUESTS MADE RELATING TO THE  
FOREGOING**

Upon the motion (the “**Motion**”)<sup>2</sup> of the above-captioned debtor and debtor in possession in this case (the “**Debtor**”) for entry of an interim order (this “**Interim Order**”) and a final order (the “**Final Order**”) (a) authorizing, but not requiring, the Debtor to remit and pay sales, use and franchise taxes and certain other governmental charges and (b) authorizing banks and other financial institutions to receive, process, honor, and pay checks issued and electronic payment requests made relating to the foregoing; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the Southern District of New York, dated January 31, 2012; and consideration of the Motion and the relief requested therein being a core proceeding under 28 U.S.C. § 157(b); and venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to the Notice Parties, and

<sup>1</sup> The Debtor in this chapter 11 case, along with its registration number in the Philippines, is Philippine Airlines, Inc., Philippine Securities and Exchange Commission Registration No. PW 37. The Debtor’s corporate headquarters is located at PNB Financial Center, President Diosdado Macapagal Avenue, CCP Complex, Pasay City 1300, Metro Manila, Philippines.

<sup>2</sup> Each capitalized term used herein but not otherwise defined herein shall have the meaning ascribed to it in the Motion.

that no other or further notice need be provided; and the Court having reviewed the Motion and held a hearing to consider the relief requested in the Motion on an interim basis (the “**Hearing**”); and upon the First Day Declaration and the record of the Hearing; and the Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and the Court having determined that immediate relief is necessary to avoid irreparable harm to the Debtor and its estate as contemplated by Bankruptcy Rule 6003(b) and is in the best interests of the Debtor, its estate, the creditors and all parties in interest; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor;

**IT IS HEREBY ORDERED THAT:**

1. The relief requested in the Motion is GRANTED on an interim basis as set forth herein.
2. The Debtor is authorized, but not directed, in its sole discretion, and on an interim basis, to pay or remit the Taxes and Fees (including Airline Taxes & Fees) to the Authorities as they come due in the ordinary course of business, without regard to whether the Taxes and Fees accrued or arose before or after the Petition Date, absent further order of the Court, *provided however*, that the aggregate amount paid on account of Taxes and Fees shall not exceed \$4.1 million prior the entry of the final order. Any U.S. Dollar limitation in this Interim Order shall be adjusted as necessary, to account for foreign exchange conversion costs if the payment must be made in a foreign currency.
3. Nothing in this Interim Order authorizes the Debtor to accelerate any payments not otherwise due prior to the date of the Final Hearing.

4. This Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the Motion or the implementation or enforcement of this Interim Order.

5. All applicable banks and other financial institutions are authorized and directed, when requested by the Debtor, to receive, process, honor, and pay any and all checks drawn or electronic fund transfers requested from the Debtor's accounts to Governmental Authorities, whether those checks or requests were presented or initiated prior to or after the Petition Date, provided that sufficient funds are available in the applicable accounts to make the payments.

6. The Debtor is authorized to issue postpetition checks, or to initiate postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of this Chapter 11 Case with respect to prepetition amounts owed in connection with any Taxes and Fees.

7. Nothing contained in the Motion or this Interim Order shall be deemed or construed as an admission as to the validity or priority of any claim or lien against the Debtor.

8. Nothing contained in this Interim Order or the Motion shall constitute a rejection or assumption by the Debtor of any executory contract or unexpired lease, whether by virtue of reference to such contract or lease in the Motion or otherwise.

9. A final hearing to consider the relief requested in the Motion shall be held on \_\_\_\_\_, 2021 at \_\_\_\_\_ (Prevailing Eastern Time) and any objections or responses to the Motion shall be filed and served on the Notice Parties so as to be actually received on or prior to \_\_\_\_\_, 2021 at 4:00 p.m. (Prevailing Eastern Time). Any objections or responses to the entry of the Final Order shall be (a) filed with the Court and (b) served upon and actually received by (i) the United States Trustee, U.S. Federal Office Building, 201 Varick Street, Room 1006, New



York, NY 10014 (Attn: Susan A. Arbeit), (ii) proposed counsel to the Debtor, Debevoise & Plimpton LLP, 919 Third Avenue, New York, NY 10022 (Attn: Jasmine Ball, Nick Kaluk, III, and Elie Worenklein), (iii) counsel to the DIP Lender, White & Case LLP, 1221 Avenue of the Americas, New York, NY 10020 (Attn: Andrew Zatz) and (iv) counsel to any official committee then appointed in this chapter 11 case, so as to be received by 4:00 p.m. (Prevailing Eastern Time) seven (7) days before the hearing to approve the relief requested in the Motion on a final basis ( the “**Objection Deadline**”). A reply to an objection may be filed with the Court and served on or before 12:00 p.m. (Prevailing Eastern Time) on the day that is at least two (2) business days before the date of the applicable hearing. If no objections or responses are filed and served, this Court may enter the Final Order without further notice or hearing.

10. If no objections are timely filed and served as set forth herein, the Debtor shall, on or after the Objection Deadline, submit to the Court a final order substantially in the form of this Interim Order, which order shall be submitted and may be entered with no further notice or opportunity to be heard afforded any party, and the Motion shall be approved *nunc pro tunc* to the date of the commencement of this Chapter 11 Case.

11. Notwithstanding the relief granted herein and any actions taken hereunder, nothing herein shall create, nor is intended to create, any rights in favor of, or enhance the status of any claim held by, any party.

12. Bankruptcy Rule 6003(b) has been satisfied because the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtor.

13. Notwithstanding any applicability of Bankruptcy Rule 6004, the terms and conditions of this Interim Order shall be immediately effective and enforceable upon its entry.

14. Notwithstanding any provision in the Federal Rules of Bankruptcy Procedure to the contrary, (i) the terms of this Interim Order shall be immediately effective and enforceable upon its entry, (ii) the Debtor is not subject to any stay in the implementation, enforcement or realization of the relief granted in this Interim Order and (iii) the Debtor may, in its discretion and without further delay, take any action and perform any act authorized under this Interim Order.

15. This Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation of this Interim Order.

Dated: New York, New York

\_\_\_\_\_, 2021

\_\_\_\_\_  
THE HONORABLE [●]  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit B**

**Proposed Final Order**

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

In re:

PHILIPPINE AIRLINES, INC.,<sup>1</sup>

Debtor.

Chapter 11

Case No. 21-\_\_\_\_ (\_\_\_\_)

**FINAL ORDER (A) AUTHORIZING, BUT NOT REQUIRING, THE DEBTOR  
TO REMIT AND PAY SALES, USE AND FRANCHISE TAXES AND CERTAIN OTHER  
GOVERNMENT CHARGES AND (B) AUTHORIZING BANKS AND OTHER  
FINANCIAL INSTITUTIONS TO RECEIVE, PROCESS, HONOR, AND PAY CHECKS  
ISSUED AND ELECTRONIC PAYMENT REQUESTS MADE RELATING TO THE  
FOREGOING**

Upon the motion (the “**Motion**”)<sup>2</sup> of the above-captioned debtor and debtor in possession in this case (the “**Debtor**”) for entry of an interim order and a final order (this “**Order**”) (a) authorizing, but not requiring, the Debtor to remit and pay sales, use and franchise taxes and certain other governmental charges, and (b) authorizing banks and other financial institutions to receive, process, honor, and pay checks issued and electronic payment requests made relating to the foregoing; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the Southern District of New York, dated January 31, 2012; and consideration of the Motion and the relief requested therein being a core proceeding under 28 U.S.C. § 157(b); and venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper

<sup>1</sup> The Debtor in this chapter 11 case, along with its registration number in the Philippines, is Philippine Airlines, Inc., Philippine Securities and Exchange Commission Registration No. PW 37. The Debtor’s corporate headquarters is located at PNB Financial Center, President Diosdado Macapagal Avenue, CCP Complex, Pasay City 1300, Metro Manila, Philippines.

<sup>2</sup> Each capitalized term used herein but not otherwise defined herein shall have the meaning ascribed to it in the Motion.

notice of the Motion having been provided to the Notice Parties, and that no other or further notice need be provided; and upon the statements of counsel in support of the relief requested in the Motion at the Final Hearing; and upon the First Day Declaration and the record of the Hearing; and the Court having determined that the legal and factual bases set forth in the Motion and at the Final Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor;

**IT IS HEREBY ORDERED THAT:**

1. The Motion is GRANTED on a final basis.
2. The Debtor is authorized, but not directed, in its sole discretion, to pay or remit the Taxes and Fees (including Airline Taxes & Fees) to the Authorities as they come due in the ordinary course of business, without regard to whether the Taxes and Fees accrued or arose before or after the Petition Date, absent further order of the Court.
3. All applicable banks and other financial institutions are authorized to receive, process, honor and pay any and all checks and transfer requests evidencing amounts paid by the Debtor under this Final Order, whether presented prior to or after the Petition Date, in accordance with, and with the protections granted in, any order approving the Debtor's use of its cash management system filed in this Chapter 11 Case.
4. Nothing contained in the Motion or this Final Order shall be deemed or construed as an admission as to the validity or priority of any claim or lien against the Debtor, including any Taxes and Fees, or as a waiver of the Debtor's rights to dispute any claim or lien, including any Taxes and Fees.
5. Nothing contained in the Motion or this Final Order shall constitute a

rejection or assumption by Debtor of any executory contract or unexpired lease, whether by virtue of reference to such contract or lease in the Motion or otherwise.

6. Notwithstanding the relief granted herein and any actions taken hereunder, nothing herein shall create, nor is intended to create, any rights in favor of, or enhance the status of any claim held by, any party.

7. The contents of the Motion satisfy the requirements set forth in Bankruptcy Rule 6003(b) and 6004(a).

8. Notwithstanding any provision in the Federal Rules of Bankruptcy Procedure to the contrary, (i) the terms of this Final Order shall be immediately effective and enforceable upon its entry, (ii) the Debtor is not subject to any stay in the implementation, enforcement or realization of the relief granted in this Final Order and (iii) the Debtor may, in its discretion and without further delay, take any action and perform any act authorized under this Final Order.

9. This Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the Motion or the implementation or enforcement of this Final Order.

Dated: \_\_\_\_\_, 2021  
New York, New York

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THE HONORABLE [●]  
UNITED STATES BANKRUPTCY JUDGE