

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION
www.flmb.uscourts.gov

In re: CASE NO. 6:19-bk-06589-KSJ
VIA AIRLINES, INC., CHAPTER 11
Debtor.

NOTICE OF FILING SECOND MODIFICATION TO PLAN OF REORGANIZATION

VIA AIRLINES, INC., (the “Debtor”) hereby gives notice of filing:

1. SECOND MODIFICATION TO PLAN OF REORGANIZATION FOR VIA AIRLINES, INC. (Doc No. 71).

RESPECTFULLY SUBMITTED this 12th day of June 2020.

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**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
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VIA AIRLINES, INC., **CHAPTER 11**
Debtor.

_____ /

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the **NOTICE OF FILING SECOND MODIFICATION TO PLAN OF REORGANIZATION** has been furnished either electronically and/or by U.S. First Class, postage prepaid mail to: Via Airlines, Inc., 111 S. Maitland Avenue, Maitland, Florida 32751 C11@flyviaair.com; Wexford Capital, LP, Wexford Plaza, 411 West Putnam Avenue, Greenwich, CT 06830, aamron@wexford.com; Joshua W. Wolfshohl, Porter Hedges LLP, 1000 Main Street, 36th Floor, Houston, Texas 77002, jwolfshohl@porterhedges.com; to all parties who receive electronic notice via CM/ECF in the ordinary course; to all creditors and parties-in-interest shown on the matrix attached hereto; and Jill Kelso, Esq., Office of the United States Trustee, 400 W. Washington Street, Suite 1101, Orlando, Florida 32801 this 12th day of June 2020.

/s/ Justin M. Luna
Justin M. Luna, Esq.

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION
www.flmb.uscourts.gov**

In re: **CASE NO. 6:19-bk-06589-KSJ**
VIA AIRLINES, INC., **CHAPTER 11**
Debtor.

**SECOND MODIFICATION TO PLAN OF REORGANIZATION FOR
VIA AIRLINES, INC.**

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MIDDLE DISTRICT OF FLORIDA
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www.flmb.uscourts.gov

In re: CASE NO. 6:19-bk-06589-KSJ
VIA AIRLINES, INC., CHAPTER 11
Debtor.

**SECOND MODIFICATION TO PLAN OF REORGANIZATION FOR
VIA AIRLINES, INC.**

VIA AIRLINES, INC. (the “Debtor”), by and through its undersigned counsel, and pursuant to 11 U.S.C. § 1127(a), files the following modifications to the Debtor’s Plan of Reorganization (Doc. No. 71) (the “Plan”). All terms of the Plan not altered by the modifications herein shall remain as set forth in the Plan.

ARTICLE I – DEFINITIONS

Article I, Subparagraph 72 is deleted in its entirety and the subsequent paragraphs shall be renumbered to account for such deletion.

ARTICLE III – ADMINISTRATIVE CLAIMS AND PRIORITY CLAIMS

Article III, Section B(1) (Allowed Priority Tax Claims), shall be amended and the terms specified therein shall be modified to read as follows:

1. Allowed Priority Tax Claims.

Except to the extent that the Holder, the Debtor, and the Plan Sponsor have agreed or may agree to a different treatment, in full satisfaction of each Priority Tax Claim, each Holder of an Allowed Priority Tax Claim shall receive, in full satisfaction of such Claim, payments equal to the Allowed Amount of such Claim. Allowed Priority Tax Claims shall be paid in full by the Plan Sponsor: (i) on the Effective Date; (ii) on such dates as a respective Priority Tax Claim

becomes Allowed; or (iii) in the event the Allowed Priority Tax Claims exceed \$25,000.00 (in the aggregate), in the Plan Sponsor's sole discretion, equal payments over a five (5) years period sufficient to satisfy the full amount of Allowed Priority Tax Claims from the Petition Date, provided that the Plan Sponsor's commitment to fund the Plan shall be contingent on the Priority Tax Claim of the Internal Revenue Service not exceeding \$100,000.00. The filed amount of Priority Tax Claims is approximately \$700,000.00. Debtor has filed an objection to claim with respect to taxes claimed to be owed by the Internal Revenue Service which taxes Debtor does not believe it is obligated to pay. As such, Debtor believes the total amount of outstanding priority tax claims are \$4,990.75, which amount shall be paid in accordance with the terms set forth in this paragraph.

Article III, Section B(2) (Allowed Priority Claims), shall be amended and the terms specified therein shall be modified to read as follows:

2. Allowed Priority Claims.

Except to the extent that the Holder and the Debtor have agreed or may agree to different treatment, in full satisfaction of each Priority Claim, exclusive of Priority Tax Claims under 11 U.S.C. § 507(a)(8), each Holder of an Allowed Priority Claim shall have the option to receive: (i) a distribution on account of 50% of their Allowed Priority Claim in full and final satisfaction of their respective claim within thirty (30) days the Effective Date; or (ii) 100% of their respective Allowed Priority Claim paid over a five (5) year period from the Petition Date. The anticipated amount of potential Allowed Priority Claims is \$414,118.33. Each holder of an Allowed Priority Claim shall notify the Plan Sponsor of its selected treatment under Option (i) or (ii) above on or before the Effective Date. Payments required under this section will commence within thirty days following the Effective Date.

ARTICLE IV – TREATMENT OF IMPAIRED CLASSES.

Article IV, Section B shall be modified to include subparagraphs (3), (4) and (5) which subparagraphs shall read as follows:

3. Class 2(a) – Allowed Secured Claim of West Virginia State Tax Department.

Class 2(a) consists of the Allowed Secured Claim of West Virginia State Tax Department (“WV Tax”) which claim is secured by an alleged statutory lien on Property of the Estate located in the State of West Virginia. In full satisfaction of its Allowed Class 2(a) Claim, WV Tax shall receive the collateral securing the Class 2(a) Claim as the indubitable equivalent of such claim. Class 2(a) is Impaired.

4. Class 2(b) – Allowed Secured Claim of the Department of Treasury - Internal Revenue Service.

Class 2(b) consists of the Allowed Secured Claim of the Department of the Treasury – Internal Revenue Service (“IRS”) which claim is secured by a statutory tax lien on substantially all of the Debtor’s property. In full satisfaction of its Allowed Class 2(b) Claim, IRS shall receive the collateral securing the Class 2(b) Claim as the indubitable equivalent of such claim. Class 2(b) is Impaired.

5. Class 2(c) – Allowed Secured Claim of Precision Aviation Group, Inc.

Class 2(c) consists of the Allowed Secured Claim of Precision Aviation Group, Inc. (“Precision”) which claim is secured by a possessory lien on aircraft parts owned by the Debtor. In full satisfaction of its Allowed Class 2(c) Claim, Precision shall receive the collateral securing the Class 2(c) Claim in its possession as the indubitable equivalent of such claim. Class 2(c) is Impaired.

Article IV, Section B (Class 3 – Allowed General Unsecured Claims shall be amended and the terms specified therein shall be modified to read as follows:

C. Unsecured Claims.

1. Class 3 – Allowed General Unsecured Claim

Class 3 consists of all Allowed General Unsecured Claims. In full satisfaction of their Allowed Class 3 Claims, Class 3 Holders shall become beneficiaries of the Litigation Trust and shall receive, on the later of: (i) the Effective Date; (ii) the date all Claim Objections are resolved; or (iii) the date all Causes of Action are fully resolved by Final Order of the Bankruptcy Court, 100% of the net proceeds recovered by the Litigation Trust, paid *pro rata*, after all costs and expenses of the Litigation Trust, including without limitation, the costs and expenses of the Trustee and counsel to the Litigation Trust, if any. Such asset of the Litigation Trust includes the \$50,000.00 lump sum payment made to the Litigation Trust on the Effective Date. The maximum Distribution to Class 3 Claimholders shall be equal to the total amount of the Class 3 Claims, and no Class 3 Holder shall receive an amount greater than the amount of its Allowed Unsecured Claim. Class 3 is Impaired.

ARTICLE VI – MEANS OF IMPLEMENTATION

Article VI, Section A (Plan Consideration Provided by the Plan Sponsor) and Section B (The Litigation Trust), shall be modified to read as follows:

A. Plan Consideration provided by the Plan Sponsor.

The Plan will be implemented utilizing funding provided by the Plan Sponsor. Pursuant to the terms of an agreement reached with the Debtor, the Plan Sponsor will provide plan consideration (subject to satisfaction of certain conditions precedent to confirmation of the Plan and the occurrence of the Effective Date) as follows: (1) forgiveness of the amounts drawn on the

DIP Facility; (2) cash sufficient to pay the Allowed Administrative Claims up to the amount of the Administrative Claim Reserve and all Allowed Priority Claims in full (subject to the Plan Sponsor's right to pay certain Allowed Priority Claims over a period not to exceed 5 years from the Petition Date as permitted under the Bankruptcy Code and subject to the Allowed Priority Tax Claim of the Internal Revenue Service not exceeding \$100,000.00); (3) funding of the Class 1 Payment, if elected by BOA, (4) a grant in the amount of \$50,000 to the Litigation Trust on the Effective Date ("Exit Grant"); (5) additional cash not to exceed \$1.5 million to pay the Debtor's/reorganized Debtor's costs and expenses in connection with the recertification of its FAA Part 121 Certificate (collectively the "Plan Consideration"). The Plan Consideration provided by the Plan Sponsor will be distributed in accordance with the terms of the Plan. Prior to the confirmation hearing on the Plan, the Plan Sponsor shall deposit \$225,000.00 for the payment of Allowed Administrative Expense Claims with the Debtor's Counsel (Latham Luna Eden & Beaudine, LLP), to be held pending confirmation of the Plan but paid on the Effective Date (the "Administrative Claim Reserve"). If the Plan is confirmed and the Effective Date occurs, the Administrative Claim Reserve shall be disbursed to the Debtor for the purpose of satisfying all Allowed Administrative Claims. To the extent the Administrative Claim Reserve exceeds the Allowed Administrative Claims, such funds shall be returned to the Plan Sponsor. The Plan Sponsor shall not be required to fund any amounts over and above the Administrative Claim Reserve for the purpose of funding Allowed Administrative Claims under the Plan.

B. The Litigation Trust.

The Plan contemplates that, upon entry of the Confirmation Order, a Litigation Trust will be formed, which will be funded by the Exit Grant. The Litigation Trust shall prosecute any Causes of Action the Debtor may have, and shall distribute the net proceeds, after payment of

Post-Confirmation Fees and Expenses, recovered from the Causes of Action in accordance with the terms of the Plan.

The Litigation Trust shall be overseen by an oversight board which shall initially be comprised of three representative of the holders of Allowed Class 3 Claims as selected by the majority of the allowed amounts of the Allowed Class 3 Claimholders (the “Oversight Board”), and a trustee (the “Trustee”) who will be appointed by the Oversight Board, who may be removed for good cause, upon notice and hearing and after order by the Bankruptcy Court. On the date all Causes of Action are fully resolved by Final Order of the Bankruptcy Court, and after all Payments required to be made by the Litigation Trust are completed, the Oversight Board and Trustee shall have no further obligations under the Plan and shall dissolve the Litigation Trust and relinquish all powers and authority.

If at any time the Class 3 Claims are paid in full, the remaining members of the Oversight Board shall be deemed to have resigned and replaced with members appointed by the Reorganized Debtor. All members of the Oversight Board shall be fiduciaries for the beneficial owners of interests in the Litigation Trust.

The Litigation Trust shall make Payments and Distributions as follows:

- First, to pay the costs and expenses incurred by the Litigation Trust, including without limitation, the costs and expenses of the Trustee and counsel to the Litigation Trust, each of whose compensation shall be on a contingency basis;
- Second, to make Distributions to creditors as provided in the Plan; and
- Third, to the Reorganized Debtor.

RESPECTFULLY submitted this 12th day of June 2020.

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(u)Associated Energy Group, LLC

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(u)Miller, Canfield, Paddock, and Stone, P.L.

(u)Geff Myers

(u)Via EO Capital, LLC

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Maitland, FL 32751-5647

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(d)Airline Data Inc. -
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(d)American Express
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Suite 501
Jacksonville, FL 32225-8116

(d)Amos Vizer -
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(d)AvFuel Corporation -
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(d)MMA Aviation, LLC
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(d)Precision Aviation Group
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(d)Routt County, Colorado -
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(u)Note: Entries with a '+' at the end of the
 name have an email address on file in CMECF

 Note: Entries with a '-' at the end of the
 name have filed a claim in this case

End of Label Matrix
 Mailable recipients 414
 Bypassed recipients 69
 Total 483