

Objection Deadline: February 16, 2022
(extended by consent of the Debtors)

BROWN & CONNERY, LLP

Donald K. Ludman, Esquire (admitted *pro hac vice*)
Julie F. Montgomery, Esquire (admitted *pro hac vice*)
6 North Broad Street, Suite 100
Woodbury, NJ 08096
(856) 812-8900
(856) 853-9933 FAX
dludman@brownconnery.com
jmontgomery@brownconnery.com
Attorneys for SAP Colombia S.A.S.

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

In re

AVIANCA HOLDINGS S.A., et al.,¹

Debtors.

Chapter 11

Case No. 20-11133 (MG)

(Jointly Administered)

**OBJECTION AND RESERVATION OF RIGHTS OF SAP COLOMBIA S.A.S.
TO THE DEBTORS' ASSUMPTION OF CERTAIN EXECUTORY CONTRACTS
PURSUANT TO THE MODIFIED JOINT CHAPTER 11 PLAN**

¹ The Debtors in these chapter 11 cases, and each Debtor's federal tax identification number (to the extent applicable), are as follows: Avianca Holdings S.A. (N/A); Aero Transporte de Carga Unión, S.A. de C.V. (N/A); Aeroinversiones de Honduras, S.A. (N/A); Aerovías del Continente Americano S.A. Avianca (N/A); Airlease Holdings One Ltd. (N/A); America Central (Canada) Corp. (00-1071563); America Central Corp. (65-0444665); AV International Holdco S.A. (N/A); AV International Holdings S.A. (N/A); AV International Investments S.A. (N/A); AV International Ventures S.A. (N/A); AV Investments One Colombia S.A.S. (N/A); AV Investments Two Colombia S.A.S. (N/A); AV Taca International Holdco S.A. (N/A); Avianca Costa Rica S.A. (N/A); Avianca Leasing, LLC (47-2628716); Avianca, Inc. (13-1868573); Avianca-Ecuador S.A. (N/A); Aviaservicios, S.A. (N/A); Aviateca, S.A. (N/A); Avifreight Holding Mexico, S.A.P.I. de C.V. (N/A); C.R. Int'l Enterprises, Inc. (59-2240957); Grupo Taca Holdings Limited (N/A); International Trade Marks Agency Inc. (N/A); Inversiones del Caribe, S.A. (N/A); Isleña de Inversiones, S.A. de C.V. (N/A); Latin Airways Corp. (N/A); Latin Logistics, LLC (41-2187926); Nicaraguense de Aviación, Sociedad Anónima (Nica, S.A.) (N/A); Regional Express Américas S.A.S. (N/A); Ronair N.V. (N/A); Servicio Terrestre, Aereo y Rampa S.A. (N/A); Servicios Aeroportuarios Integrados SAI S.A.S. (92-4006439); Taca de Honduras, S.A. de C.V. (N/A); Taca de México, S.A. (N/A); Taca International Airlines S.A. (N/A); Taca S.A. (N/A); Tampa Cargo S.A.S. (N/A); Technical and Training Services, S.A. de C.V. (N/A). The Debtors' principal offices are located at Avenida Calle 26 # 59 – 15 Bogotá, Colombia.



SAP Colombia S.A.S. (“SAP”), by and through its undersigned counsel, files this objection and reservation of rights (this “Objection”) to the *Notice of Filing of Plan Supplement* [Docket No. 2385] and the attached Cure Schedule (as defined below) in connection with the *Further Modified Joint Chapter 11 Plan of Avianca Holdings S.A. and its Affiliated Debtors* [Docket No. 2259] (the “Plan”). In support of this Objection, SAP states as follows:

INTRODUCTION

1. SAP is a party to various agreements for software and software-related services, including cloud services, with Aerovías del Continente Americano S.A. Avianca (“Aerovías”) and Tampa Cargo S.A.S. (“Tampa Cargo” and together with Aerovías, the “Avianca Entities”).

2. The Cure Schedule depicts a limited number of the contracts between SAP and the Avianca Entities.

3. While SAP is not categorically opposed to the assumption of any of its contracts with the Avianca Entities, the Cure Schedule filed by the Avianca Entities and their debtor-affiliates (collectively, the “Debtors”) does not properly depict the contracts between the parties. The contract depictions are vague, lack effective dates and adequate descriptions, and it is difficult for SAP to ascertain which contracts the Debtors seek to assume.

4. In addition, while SAP is able to identify some of the order numbers depicted in the Cure Schedule, discussions between the parties leads SAP to understand that the Avianca Entities intend on continuing to use services provided under certain contracts not listed in the Cure Schedule.

5. In addition, the cure amounts set forth in the Cure Schedule for the assumption of certain cloud services agreements between SAP and the Avianca Entities are significantly less than the actual amounts owed under these contracts.

6. The total amount currently due to cure *all* defaults arising under the cloud services agreements presumably depicted in the Cure Schedule between the Avianca Entities and SAP is \$1,822,883.81, while the Debtors' Cure Schedule states the only cure amount due to SAP is \$874,299.18.

7. Some of the discrepancies between the Debtors' proposed cure amounts and the actual cure amounts owed exist because, during the course of the bankruptcy, the Avianca Entities repeatedly failed to provide SAP with purchase orders. The Avianca Entities will not provide payment to SAP on invoices unless Avianca has provided a purchase order to SAP for the amount due, even though a contract exists between the parties. Hence, SAP was required to continue to provide the Avianca Entities post-petition services, but in many cases was prevented from contemporaneously invoicing the Avianca Entities for such services.

8. SAP and the Avianca Entities have been working towards a resolution of the contract assumption and cure issues. As a result, the Avianca Entities issued additional purchase orders and, subsequently, SAP issued additional invoices, such that the amounts in dispute are now less than they were as of December 1, 2021.

9. Nevertheless, the Debtors cannot assume the SAP cloud services agreements presumably depicted in the Cure Schedule without payment of the applicable cure amount to SAP, which is still significant and exceeds the amount depicted in the Cure Schedule.

10. In addition, should the Debtors reject any cloud services agreement with SAP pursuant to the Plan, SAP may immediately discontinue the services provided under such agreement.

FACTS AND PROCEDURAL HISTORY

The Plan and Cure Notice

11. On August 10, 2021, the Debtors filed the *Joint Chapter 11 Plan of Avianca Holdings S.A. and Its Affiliated Debtors* [Docket No. 1981], which was subsequently amended.

12. On November 2, 2021, the Court entered an *Order (I) Confirming Further Modified Joint Chapter 11 Plan of Avianca Holdings S.A. and its Affiliated Debtors and (II) Granting Related Relief* [Docket No. 2300] (the “Confirmation Order”).

13. Under the Confirmation Order, the Debtors were provided 30 days to amend the Schedule of Assumed Contracts, as defined in the Plan, to include any contract between the Debtors and SAP. SAP’s rights to object to the assumption, assumption and assignment, or proposed cure amount for any contract between the Debtors and SAP were extended for 30 days following entry of the Confirmation Order, or thirty days following a future designation by the Debtors of any such contract for assumption and assignment:

SAP Colombia S.A.S. and its affiliates (collectively, “SAP”) and certain of the Debtors are parties to various information technology agreements for software and software-related services, including, *inter alia*, cloud services, software support services, and consulting services (the “**SAP Contracts**”). Notwithstanding anything to the contrary in this Order, the Plan, or the Plan Supplement, the Debtors may amend the Schedule of Assumed Contracts at any time within thirty (30) days after the date of entry of this Order to reject, assume, or assume and assign any of the SAP Contracts. SAP’s rights to object to the rejection, assumption, or assumption and assignment of the SAP Contracts are preserved, except with respect to timeliness under section 365(d)(2) of the Bankruptcy Code. SAP’s rights to object to the assumption, assumption and assignment, and/or a proposed cure amount for any of the SAP Contracts are extended to the date that is 30 days after the date of entry of this Order or, with respect to an SAP Contract that is designated by the Debtors to be assumed or assumed and assigned after the date of entry of this Order, thirty (30) days after the date of such designation. SAP’s rights to object to the rejection of any of the SAP Contracts or to file a Claim for rejection damages are

extended to the date that is thirty (30) days after the date of entry of this Order or, with respect to an SAP Contract that is designated by the Debtors to be rejected after the date of entry of this Order, thirty (30) days after the date of such designation.

Confirmation Order ¶ 30.²

14. On December 1, 2021, the Debtors filed a *Notice of Filing of Plan Supplement* [Docket No. 2385], which included as Exhibit “E-1” thereto a *Schedule of Assumed Contracts (General Executory Contracts)* (the “Cure Schedule”).

15. The Cure Schedule depicts the following contracts between the Debtors and SAP among those that the Debtors will assume pursuant to the Plan:

#	Counterparty Name	Name of Debtor Counterparty	Description of Contract	Cure Amount
2728	SAP COLOMBIA SAS	AEROVÍAS DEL CONTINENTE AMERICANO S.A. AVIANCA	SSFF FP 0221121402, 221258038, 221167265	\$0.00
2729	SAP COLOMBIA SAS	AEROVÍAS DEL CONTINENTE AMERICANO S.A. AVIANCA; TAMPA CARGO S.A.S.	Subscription SAP Ariba FP 220832698, 220832734, 220816257	\$0.00
2587	SAP COLOMBIA SAS	AEROVÍAS DEL CONTINENTE AMERICANO S.A. AVIANCA; TAMPA CARGO S.A.S.	Subscription SAP Hanna FP 220853819	\$874,299.18

Cure Schedule p. 74.

16. The Plan provides that all executory contracts are:

deemed rejected, without the need for any further notice to or action, order, or approval of the Bankruptcy Court, as of the Effective Date, pursuant to section 365 of the Bankruptcy Code, unless such Executory Contract or Unexpired Lease (a) was previously assumed or rejected; (b) previously expired or terminated pursuant to its own terms; (c) is the subject of a motion

² Following entry of the Confirmation Order, SAP’s objection deadline was extended by the Debtors because the parties continued to negotiate contract assumption and the respective cure amounts.

or notice to reject, assume, or assume and assign filed on or before the Effective Date; (d) is designated specifically as an Executory Contract or Unexpired Lease on the Schedule of Assumed Contracts; or (e) is designated specifically as an Aircraft Lease on the Schedule of PBH Agreement Extensions and Rejection of Aircraft Leases; provided, that the Debtors reserve the right to seek, following the Effective date, assumption of an Executory Contract or Unexpired Lease that was deemed rejected.

Plan, Article VI(A).

17. However, based upon discussions between SAP and the Debtors, SAP is aware that the Debtors wish to continue to receive performance under contracts between SAP and the Debtors that are not included in the Cure Schedule; such continued performance would require assumption of these executory contracts.

The SAP Agreements and Outstanding Obligations

18. SAP is a party to various agreements for software-related services, including cloud services, with the Avianca Entities. These agreements include, but are not limited to, the agreements between SAP and Aerovías depicted in the table included in Paragraph 24, below.

See Declaration of Maximiliano Serroni in Support of this Objection (the “Serroni Declaration”) at ¶ 4. Those agreements and any and all related order forms, agreements, schedules, exhibits, appendices, and amendments thereto are referred to herein as the “SAP Agreements.”³

³ In addition, SAP and the Avianca Entities are parties to certain contracts that SAP understands will not be assumed by the Debtors, including (i) Contrato de Servicios de SAP – Formulario de Pedido No. 302819018, effective June 1, 2018, between SAP and Aerovías., Tampa Cargo S.A.S., and Trans American Airlines S.A., and certain amendments and schedules thereto (the “Consulting Services Agreement”); (ii) Contrato de Servicios de SAP – Formulario de Pedido No. 302855391, dated June 7, 2018, between SAP, SAP Peru S.A.C., and Aerovías., Tampa Cargo S.A.S., Trans American Airlines S.A., and certain amendments and schedules thereto; and (iii) Formulario de Pedido para SAP Cloud Services No de referencia SAP 0220989725 between SAP and Aerovías. Should Avianca wish to assume the Consulting Services Agreement, the cure amount for assumption is in excess of \$10 million, and additional amounts are due under the other contracts that SAP understands will be rejected. SAP reserves all rights to object to assumption of these contract on any grounds, including failure to provide payment of the cure amount, should Avianca seek to assume any of these executory contracts.

19. Pursuant to the SAP Agreements, SAP provides the Avianca Entities with, *inter alia*, enterprise resource planning cloud software, software support services, consulting services, and cloud services related to human resource management, employee training and integration.⁴

20. Through the effective date of the Plan, which was December 1, 2021 (the “Plan Effective Date”), SAP provided services to the Avianca Entities (the “Pre-Effective Date Services”); the total value of the Pre-Effective Date Services which remains unpaid is \$1,822,883.81 as depicted in the table in Paragraph 24 below. However, due to accounts payable policies of the Avianca Entities, SAP was unable to timely invoice the Avianca Entities for all services rendered. *See* Serroni Declaration at ¶ 7.

21. The Avianca Entities’ accounts payable policies require that a purchase order must be generated by the Avianca Entities before SAP can issue an invoice that the Avianca Entities will process for payment, although this process is not addressed in the SAP Agreements. *See* Serroni Declaration at ¶ 8. Upon receipt of a purchase order, SAP is able to issue an invoice to the applicable Avianca Entity that contains the purchase order number. *See id.* If SAP issues an invoice that does not contain a purchase order number, the Avianca Entities automatically reject and decline to pay the invoice. *See id.* Therefore, if the Avianca Entities do not provide SAP with a purchase order, SAP cannot issue an invoice that will be paid. *See id.*

22. Because the Avianca Entities failed to provide SAP with purchase orders for certain services rendered from July 2020 onward, SAP could not timely issue several invoices services that were performed. *See* Serroni Declaration at ¶ 9.

⁴ The SAP Agreements are the proprietary and confidential information of SAP. These agreements are already in the possession of the Debtors. Should the Debtors or the Court require a copy of these agreements, they will be provided upon request. Third party requests may be honored subject to execution of a confidentiality agreement.

23. Following recent discussions between SAP and the Avianca Entities regarding the SAP Agreements and the amounts due for services thereunder, the Avianca Entities issued additional purchase orders for services previously rendered under the SAP Agreements, and SAP issued additional invoices for services rendered prior to the Plan effective date. *See* Serroni Declaration at ¶ 10.

24. The total amount that remains due to SAP under each SAP Agreement for Pre-Effective Date Services is as follows:

CONTRACT	DESCRIPTION OF PRODUCT / SERVICE	DATE OF CONTRACT	OUTSTANDING AMOUNT INVOICED FOR PRE-EFFECTIVE DATE SERVICES	VALUE OF PRE-EFFECTIVE DATE SERVICES NOT INVOICED	TOTAL AMOUNT DUE SAP FOR PRE-EFFECTIVE DATE SERVICES
Order Form for SAP Cloud Services with SAP Reference No. 0221121402 & Renewal OF with SAP Reference No. 0221258038	SuccessFactors	6/28/2019	\$1,135,157.02	\$218,548.53	\$1,353,705.55
Order Form for SAP HANA Enterprise Cloud with SAP Reference No. 220853819 ⁵ , as amended	HANA Enterprise Cloud	3/28/2018	\$7,758.96		\$7,758.96
Additional Order Form for SAP Cloud Services with SAP Reference No. 3061321760	SAP Commodity Management & HANA Enterprise Cloud	12/31/2019	\$208,142.38		\$208,142.38
SAP HANA Enterprise Cloud Services Order Form with SAP Reference No. 0221263401, as amended	HANA Enterprise Cloud	3/28/2018	\$17,526.00		\$17,526.00

⁵ SAP and Tampa Cargo S.A.S. are parties to an Annex of Affiliate Authorization, effective June 30, 2018, to the Order Form for SAP HANA Enterprise Cloud with SAP Reference No. 220853819.

Order Form for SAP Cloud Services with SAP Reference No. 0220832734 (CP) with SAP Reference No. 0220832698 (Ariba) with SAP Reference No. 0220816257 (Learning Hub), as amended	SAP Cloud Platform/ Ariba/ Learning Hub	3/28/2018	\$114,446.50		\$114,446.50
Order Form for SAP Cloud Services with SAP Reference No. 3061232105	Enable Now	9/30/2019	\$10,007.42		\$10,007.42
Additional Order Form for SAP Cloud Services SAP Reference No. 3061229985	SuccessFactors & AMS for HCM	9/30/2019	\$111,297.00		\$111,297.00
TOTAL					\$1,822,883.81

See Exhibit “A” to the Serroni Declaration. The total value of Pre-Effective Date Services that is currently owed to SAP is \$1,822,883.81 (the “SAP Cure Amount”).⁶

LEGAL ARGUMENT

I. The Debtors Must Cure all Amounts Due for Each SAP Agreement that will be Assumed.

25. Pursuant to § 365(b)(1) of the Bankruptcy Code, a debtor may assume an executory contract only if the debtor cures, or provides adequate assurance that it will promptly cure, all monetary defaults, and provides adequate assurance of future performance.

⁶ SAP provided additional services to Avianca with a value of \$312,622.63 following the Plan Effective Date as follows: (a) \$152,956.35 under Order Number 220989725 for services January 1, 2022 through March 3, 2022; (b) \$126,385.41 under Order Number 221311209 for services December 5, 2021 through June 29, 2022; and (c) \$33,277.87 under Order Number 220832734 for services December 31, 2021 through June 29, 2022. SAP understands that Avianca intends to pay these post-effective date amounts in the ordinary course. SAP reserves all rights with regard to these outstanding amounts for post-effective date services, as well as any other services rendered following the Plan Effective Date.

26. A cure under § 365(b)(1) of the Bankruptcy Code means that all unpaid amounts due under the contract have been paid. *See In re Network Access Solutions Corp.*, 330 B.R. 67, 76 (Bankr. D. Del. 2005); *see also In re Superior Toy & Manufacturing Co., Inc.*, 78 F.3d 1169 (7th Cir. 1996) (“[T]he language of §365(b)(1) is unequivocal. A party to an executory contract must be paid all amounts due him under the contract before the contract may be assumed.”).

27. The SAP Cure Amount remains due and owing under the SAP Agreements.

28. In addition, in order to assume an executory contract, the Debtors must provide adequate assurance of payment of any additional amounts that may come due. 11 U.S.C. § 365(b)(1)(C).

29. SAP objects to the Debtors’ assumption of the SAP Agreements absent (A) payment to SAP of the SAP Cure Amount, and (B) assurances for payment of any additional amounts that may come due under the SAP Agreements.

II. Authorization to Discontinue Services for All Rejected Contracts.

30. Under the SAP Agreements, SAP provides the Avianca Entities with certain services, including cloud and consulting services.

31. Rejection of these agreements and any other executory contracts with SAP constitutes a breach of these agreements immediately before the filing of the petition. *See* 11 U.S.C. § 365(g)(1). Therefore, “rejection excuses future performance under that contract by the contract counter-party, and deprives the debtor from securing the contract’s future benefits.” *In re Lyondell Chem. Co.*, 416 B.R. 108, 115 (Bankr. S.D.N.Y. 2009) (citing *Pacific Express, Inc. v. Teknekron Infoswitch Corp. (In re Pacific Express, Inc.)*, 780 F.2d 1482, 1486 n.3 (9th Cir. 1986) (“After rejection, the performance of the non-bankruptcy obligee is excused.”); *In re Crippin*, 877 F.2d 594, 597 (7th Cir. 1989) (“since rejection constitutes a breach, it

also excuses performance by the nonbankrupt party.... Thus, rejecting a contract allows a debtor to escape a contract's burdens; but, at the same time, the debtor must also give up any future benefit he might receive from the contract.”); *In re Executive Technology Data Systems*, 79 B.R. 276, 282 (Bankr. E.D. Mich. 1987) (“if a debtor elects to reject an executory contract, he rejects the benefits as well as the burdens”).

32. Therefore, SAP will no longer be obligated to provide any services to the Debtors or to host the Debtors' data post-rejection.

33. SAP requests that this Court order that, if the Debtors reject any contract with SAP rather than paying the associated cure amount, SAP may immediately cease all services to the Debtors provided under such executory contract.

RESERVATION OF RIGHTS

34. SAP reserves all rights to object to the assumption of any other agreement between SAP, or any affiliate of SAP, and the Debtors for which the Debtors have failed to provide notice of their intent to assume. SAP further reserves the right to supplement and/or amend this Objection.

* * *

WHEREFORE, SAP Colombia S.A.S. respectfully requests that this Court enter an Order (A) prohibiting the Debtors from assuming any of the SAP Agreements absent payment of the full amount due to cure all defaults arising under the SAP Agreements totaling \$1,822,883.81; and (B) authorizing SAP to immediately terminate all services provided under any SAP Agreement upon the Debtors rejection thereof; and grant such other relief that is just and proper.

BROWN & CONNERY, LLP

Dated: February 16, 2022

/s/ Julie F. Montgomery

Donald K. Ludman (admitted *pro hac vice*)
Julie F. Montgomery (admitted *pro hac vice*)
6 North Broad Street, Suite 100
Woodbury, NJ 08096
(856) 812-8900
(856) 853-9933 (fax)
dludman@brownconnery.com
jmontgomery@brownconnery.com

Attorneys for SAP Colombia S.A.S.

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

In re

AVIANCA HOLDINGS S.A., et al.,¹

Debtors.

Chapter 11

Case No. 20-11133 (MG)

(Jointly Administered)

**DECLARATION OF MAXIMILIANO SERRONI IN SUPPORT OF THE
OBJECTION OF SAP COLOMBIA S.A.S TO THE DEBTORS'
ASSUMPTION OF CERTAIN EXECUTORY CONTRACTS PURSUANT
TO THE MODIFIED JOINT CHAPTER 11 PLAN**

I, Maximiliano Serroni, hereby declare as follows:

¹ The Debtors in these chapter 11 cases, and each Debtor's federal tax identification number (to the extent applicable), are as follows: Avianca Holdings S.A. (N/A); Aero Transporte de Carga Unión, S.A. de C.V. (N/A); Aeroinversiones de Honduras, S.A. (N/A); Aerovías del Continente Americano S.A. Avianca (N/A); Airlease Holdings One Ltd. (N/A); America Central (Canada) Corp. (00-1071563); America Central Corp. (65-0444665); AV International Holdco S.A. (N/A); AV International Holdings S.A. (N/A); AV International Investments S.A. (N/A); AV International Ventures S.A. (N/A); AV Investments One Colombia S.A.S. (N/A); AV Investments Two Colombia S.A.S. (N/A); AV Taca International Holdco S.A. (N/A); Avianca Costa Rica S.A. (N/A); Avianca Leasing, LLC (47-2628716); Avianca, Inc. (13-1868573); Avianca-Ecuador S.A. (N/A); Aviaservicios, S.A. (N/A); Aviateca, S.A. (N/A); Avifreight Holding Mexico, S.A.P.I. de C.V. (N/A); C.R. Int'l Enterprises, Inc. (59-2240957); Grupo Taca Holdings Limited (N/A); International Trade Marks Agency Inc. (N/A); Inversiones del Caribe, S.A. (N/A); Isleña de Inversiones, S.A. de C.V. (N/A); Latin Airways Corp. (N/A); Latin Logistics, LLC (41-2187926); Nicaraguense de Aviación, Sociedad Anónima (Nica, S.A.) (N/A); Regional Express Américas S.A.S. (N/A); Ronair N.V. (N/A); Servicio Terrestre, Aereo y Rampa S.A. (N/A); Servicios Aeroportuarios Integrados SAI S.A.S. (92-4006439); Taca de Honduras, S.A. de C.V. (N/A); Taca de México, S.A. (N/A); Taca International Airlines S.A. (N/A); Taca S.A. (N/A); Tampa Cargo S.A.S. (N/A); Technical and Training Services, S.A. de C.V. (N/A). The Debtors' principal offices are located at Avenida Calle 26 # 59 – 15 Bogotá, Colombia.

1. I am the Chief Financial Officer – SAP LatinAmerica North. I am authorized to execute this declaration in support of the *Objection and Reservation of Rights of SAP Colombia S.A.S. to the Debtors’ Assumption of Certain Executory Contracts Pursuant to the Modified Joint Chapter 11 Plan* (the “Objection”).

2. As part of my job responsibilities, I am familiar with the accounts receivable records and billing practices of SAP Colombia S.A.S. (“SAP”). I have personal knowledge of the facts stated below based upon my review of the books and records of SAP.

3. SAP and the Avianca Entities² are parties to various agreements for software and software related services, including cloud services.

4. Based upon discussions between SAP and the Avianca Entities, I understand that the Avianca Entities desire to continue to receive services under certain contracts with SAP, which contracts are accurately depicted in Paragraph 24 of the Objection (the “SAP Agreements”).

5. It is my further understanding that the Avianca Entities desire to continue to receive services from SAP that are provided pursuant to contracts not included in Cure Schedule.

6. SAP provided services to the Avianca Entities pursuant to the SAP Agreements for which the total amount that remains due is \$1,822,883.81 for services provided prior to December 1, 2021, as described in further detail below.

7. To date, SAP has invoiced the Avianca Entities \$1,604,335.28 that remains unpaid for services rendered prior to December 1, 2021. Although additional services were performed by SAP, in some cases beginning as early as July 2020, initially SAP was unable to invoice the Avianca Entities and its affiliates for those services due to policies and procedures established by the Avianca Entities.

² All capitalized terms not otherwise defined herein shall have the meaning set forth in the Objection.

8. The Avianca Entities' accounts payable policies require that the Avianca Entities must generate a purchase order before SAP can issue an invoice that the Avianca Entities will process for payment, although this process is not addressed in the SAP Agreements. Upon receipt of a purchase order, SAP is able to issue an invoice that contains the purchase order number. If SAP issues an invoice that does not contain a purchase order number, the Avianca Entities automatically reject and decline to pay the invoice. Therefore, if the Avianca Entities do not provide SAP with a purchase order, SAP cannot issue an invoice that will be paid.

9. Because the Avianca Entities failed to provide SAP with purchase orders for certain services rendered from July 2020 onward, SAP could not timely issue several invoices services that were performed.

10. Following recent discussions between SAP and the Avianca Entities regarding the SAP Agreements and the amounts due for services thereunder, the Avianca Entities have issued additional purchase orders for services previously rendered under the SAP Agreements, and SAP has issued additional invoices as purchase orders have been supplied.

11. Attached hereto as Exhibit A and incorporated herein is a spreadsheet detailing (i) each SAP Agreement; (ii) the total amount invoiced under each SAP Agreement for services provided prior to December 1, 2021 that remains outstanding; and (iii) the total value of services provided by SAP to the Avianca Entities prior to December 1, 2021 that have yet to be invoiced.

12. Attached hereto as Exhibit B are true and correct copies of the invoices issued by SAP to the Avianca Entities which are past due.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 16, 2022.



Maximiliano Serroni

EXHIBIT A

Order Form for SAP Cloud Services with SAP Reference No. 0221121402 & Renewal Order Form with SAP Reference No. 0221258038 (SuccessFactors)				
Invoice	Invoice Amount	Amounts Uninvoiced	Service Period	Total Due
SAS62355	\$ 135,091.00		7/1/2019 - 7/31/2019	\$ 135,091.00
SAS68738	\$ 861,167.96		7/1/2019 - 5/10/2020	\$ 861,167.96
SAS68739	\$ 138,898.06		5/11/2020 - 6/30/2020	\$ 138,898.06
N/A		\$ 179,209.82	4/1/2021 - 6/30/2021	\$ 179,209.82
N/A		\$ 15,298.38	4/1/2021 - 6/30/2021	\$ 15,298.38
N/A		\$ 24,040.33	4/1/2021 - 6/30/2021	\$ 24,040.33
Total				\$ 1,353,705.55
Additional Order Form for SAP Cloud Services SAP Reference No. 3061229985 (SuccessFactors & AMS for HCM)				
Invoice	Invoice Amount	Amounts Uninvoiced	Service Period	Total Due
SAS62107	\$ 111,297.00		10/1/2019 - 12/31/2019	\$ 111,297.00
Total				\$ 111,297.00
Order Form for SAP HANA Enterprise Cloud Services with SAP Reference No. 220853819				
Invoice	Invoice Amount	Amounts Uninvoiced	Service Period	Total Due
SAS62106	\$ 1,346.92		7/1/2019 - 12/30/2019	\$ 1,346.92
SAS62106	\$ 202.04		7/1/2019 - 12/30/2019	\$ 202.04
SAS62106	\$ 1,350.00		12/31/2019 - 6/29/2020	\$ 1,350.00
SAS62106	\$ 202.50		12/31/2019 - 6/29/2020	\$ 202.50
SAS89288	\$ 1,552.50		6/30/2020 - 12/30/2020	\$ 1,552.50

SAS89288	\$ 1,552.50		12/31/2020 - 6/29/2021	\$ 1,552.50
SAS89288	\$ 1,552.50		6/30/2021 - 12/30/2021	\$ 1,552.50
Total				\$ 7,758.96
Order Form for SAP Cloud Services with SAP Reference No. 3061321760 (SAP Commodity Management & HANA)				
Invoice	Invoice Amount	Amounts Uninvoiced	Service Period	Total Due
SAS89288	\$ 32,315.73		1/3/2020 - 7/2/2020	\$ 32,315.73
SAS89288	\$ 32,315.73		7/3/2020 - 1/2/2021	\$ 32,315.73
SAS89288	\$ 71,755.46		1/3/2021 - 7/2/2021	\$ 71,755.46
SAS89288	\$ 71,755.46		7/3/2021 - 1/2/2022	\$ 71,755.46
Total				\$ 208,142.38
Order Form for SAP HANA Enterprise Cloud Services with SAP Reference No. 0221263401				
Invoice	Invoice Amount	Amounts Uninvoiced	Service Period	Total Due
SAS89288	\$ 8,763.00		8/1/2020 - 7/31/2021	\$ 8,763.00
SAS89288	\$ 8,763.00		8/1/2021 - 7/31/2022	\$ 8,763.00
Total				\$ 17,526.00
Order Form for SAP Cloud Services with SAP Reference No. 0220832734 (CP) with SAP Reference No. 0220832698 (Ariba) with SAP Reference No. 0220816257 (Learning Hub)				
Invoice	Invoice Amount	Amounts Uninvoiced	Service Period	Total Due
SAS62840	\$ 71,421.50		6/20/2019 - 6/29/2020	\$ 71,421.50
SAS89288	\$ 43,025.00		6/30/2021 - 6/29/2022	\$ 43,025.00
Total				\$ 114,446.50

Order Form for SAP Cloud Services with SAP Reference No. 3061232105 (Enable Now)				
Invoice	Invoice Amount	Amounts Uninvoiced	Service Period	Total Due
SAS89288	\$ 3,264.00		4/15/2020 - 10/14/2020	\$ 3,264.00
SAS89288	\$ 3,371.71		10/15/2020 - 4/14/2021	\$ 3,371.71
SAS89288	\$ 3,371.71		4/15/2021 - 10/14/2021	\$ 3,371.71
Total				\$ 10,007.42

EXHIBIT B



Objeto de M. Serroni for limited

IVA REGIMEN COMUN
Edificio Tierra Firme
Cra. 9 No. 115-08, Piso 24, Of. 2404
Bogotá-Colombia
Tel.:+571 600 3000
Fax:+571 600 3001
sap.com/colombia

Resolution with Exhibits 2016-000080000
Numeración Habilitada del SAS - 000080001 Hasta el SAS - 000080000

GRANDES CONTRIBUYENTES
Resolución No. 000076 del 01/12/2016
Somos Agentes Retenedores
del Impuesto sobre las Ventas

Bogotá D.C., Diciembre 20 de 2019

FACTURA DE VENTA No. SAS62355

Aerovias Del Continente Americano S.A. Avianca S.A.

Nit: [Redacted]
Av Eldorado 59-15
Tel.:(1) 587-7700
Bogotá, D.C.
Colombia



CUFE:
aac55612a6d8ac0233c3d08784d6f7d015bdc24e3d56
29e40315bff91fd4130ab94bc252c41b25c7842c36b36
6ee96ce

Detalle	VALOR USD
Nos permitimos cargarles por concepto de suscripción de servicios de software End User: Aerovias Del Continente Americano S.A.	135.091,00
Sub-total	US\$ 135.091,00
Doc. 6069074654 Cliente No:237632 IVA 0,000 %	US\$ 0,00
Total	US\$ 135.091,00

Forma de Pago: En prox.30 dias s/descuento

Son: CIENTO TREINTA Y CINCO MIL NOVENTA Y UN Dólares con 00/100 USD

Sirvanse transferir el monto antes referido atendiendo a las siguientes intrucciones:

Banco: Citibank
Beneficiario: SAP Colombia S.A.S.
Nit: [Redacted]
No. de Cuenta: Cuenta de Ahorros Citibank No. [Redacted]

Si desea efectuar el pago en USD, tenga a bien generar una transferencia a la cuenta de Citibank NY:

+
Cuenta Citibank NY: [Redacted]
ABA: [Redacted]
Dirección Citibank NY: 111 Wall Street NY, NY 10043
Swift Citibank Colombia: [Redacted]

Por favor enviar al fax No. 600 30 01 la consignación, haciendo referencia al número de factura.
El Monto total de esta factura, deberá ser pagado en pesos colombianos, a la tasa representativa del mercado (TRM), vigente a la fecha de pago.

Actividad económica I.C.A. No. 6209 Tarifa 9.66X1000

La mora en el pago de esta factura, generará intereses a la tasa máxima prevista por la Ley

Nombre y firma _____
C.C.

6069074654 de 20.12.2019

135.091,00 USD

Para preguntas sobre su factura llamar a: 00 57 160 131 39
o Email: ar.colombia@sap.com

Detalle	Cantidad	Valor
SAP Cloud Application Services for SFSF	1	77.875,00 USD Del 01-Julio-19 al 31-Julio-19
SAP Cloud Application Services for SFSF	1	57.216,00 USD Del 01-Agosto-19 al 31-Agosto-19
Total		135.091,00 USD

Fecha de Contrato: 20.12.2019
Numero de doc. Interno de SAP: 240282193



IVA REGIMEN COMUN
Edificio Tierra Firme
Cre. 9 No. 115-06, Piso 24, Of. 2404
Bogotá-Colombia
Tel.:+571 600 3000
Fax:+571 600 3001
sap.com/colombia

Numeración Habilitada del SAS - 000060001 Hasta el SAS - 000080000

GRANDES CONTRIBUYENTES
Resolución No. 000076 del 01/12/2016
Somos Agentes Retenedores
del Impuesto sobre las Ventas

Bogotá D.C., Julio 9 de 2020

FACTURA DE VENTA No. SAS68738

**Aerovias Del Continente Americano
S.A.,Avianca S.A.**
Nit: [REDACTED]
Av Eldorado 59-15
Tel.:(1) 587-7700
Bogotá, D.C.



CUFE:
c2a0fbc6a0fe37150355c76a60b02cf36f62495840383
b3f0428e9087b38ebdff8221b53bb9c06f53d0620c3eb
958adb

Detalle		VALOR USD
Nos permitimos cargarles por concepto de		
Suscripcion Success Factor		
	861.167,96	
Periodo 01.07.2019-10.05.2020		
	Sub-total	U\$\$ 861.167,96
Doc. 9069007174 Cliente No:237632		0,00
	Total	U\$\$ 861.167,96

Forma de Pago: 30 días

Son: Ochocientos sesenta y un mil ciento sesenta y siete con 96/100 dólares americanos

Sírvanse transferir el monto antes referido atendiendo a las siguientes intrucciones:

Banco: Citibank
Beneficiario: SAP Colombia S.A.S.
Nit: [REDACTED]
No. de Cuenta: Cuenta de Ahorros Citibank No. [REDACTED]

Si desea efectuar el pago en USD, tenga a bien generar una transferencia a la cuenta de Citibank NY:

Cuenta Citibank NY: [REDACTED]
ABA: [REDACTED]
Dirección Citibank NY: 111 Wall Street NY, NY 10043
Swift Citibank Colombia: [REDACTED]

Por favor enviar al fax No. 600 30 01 la consignación, haciendo referencia al número de factura.
El Monto total de esta factura, deberá ser pagado en pesos colombianos, a la tasa representativa del mercado (TRM), vigente a la fecha de pago.

Actividad económica I.C.A. No. 73001 Tarifa 9.66x1000

La mora en el pago de esta factura, generará intereses a la tasa máxima prevista por la Ley
Por favor incluya este número de factura al realizar el pago.

Nombre y firma _____
C.C.

Página 2 de 2

Factura. 9069007174 de 09.07.2020	861.167,96 USD
--	-----------------------

Para preguntas sobre su factura llamar a: 00 57 160 131 39
o Email: ar.colombia@sap.com

Nombre y firma
C.C.



IVA REGIMEN COMUN
Edificio Tierra Firme
Cra. 9 No. 115- 06, Piso 24, Of. 2404
Bogotá-Colombia
Tel.:+571 600 3000
Fax:+571 600 3001
sap.com/colombia

Resolución No. 000076 del 01/12/2016
Numeración Habilitada del SAS - 000060001 Hasta el SAS - 000080000

GRANDES CONTRIBUYENTES
Resolución No. 000076 del 01/12/2016
Somos Agentes Retenedores
del Impuesto sobre las Ventas

Bogotá D.C., Julio 9 de 2020

FACTURA DE VENTA No. SAS68739

**Aerovias Del Continente Americano
S.A.,Avianca S.A.**

Nit: [REDACTED]
Av Eldorado 59-15
Tel.:(1) 587-7700
Bogotá, D.C.



CUFE:
c1334704ad1af1908b87797c4ccc3bb894aaa908e2ee
69110427886e01e86801e2266cf80038d1c684635258
909ac9e2

Detalle		VALOR USD
Nos permitimos cargarles por concepto de		
Suscripcion Success Factor		
	138.898,06	
Period 11.05.2020-30.06.2020		
Sub-total		U\$\$ 138.898,06
Doc. 9069007175 Cliente No:237632		0,00
Total		U\$\$ 138.898,06

Forma de Pago: 30 días

Son:Ciento treinta y ocho mil ochocientos noventa y ocho con 06/100 dólares americanos

Sírvanse transferir el monto antes referido atendiendo a las siguientes intrucciones:

Banco: Citibank
Beneficiario: SAP Colombia S.A.S.
Nit: [REDACTED]
No. de Cuenta: Cuenta de Ahorros Citibank No. [REDACTED]

Si desea efectuar el pago en USD, tenga a bien generar una transferencia a la cuenta de Citibank NY:

Cuenta Citibank NY: [REDACTED]
ABA: [REDACTED]
Dirección Citibank NY: 111 Wall Street NY, NY 10043
Swift Citibank Colombia: [REDACTED]

Por favor enviar al fax No. 600 30 01 la consignación, haciendo referencia al número de factura.
El Monto total de esta factura, deberá ser pagado en pesos colombianos, a la tasa representativa del mercado (TRM), vigente a la fecha de pago.

Actividad económica I.C.A. No. 73001 Tarifa 9.66x1000

La mora en el pago de esta factura, generará intereses a la tasa máxima prevista por la Ley
Por favor incluya este número de factura al realizar el pago.

Nombre y firma _____
C.C.

Página 2 de 2

Factura. 9069007175 de 09.07.2020	138.898,06 USD
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Para preguntas sobre su factura llamar a: 00 57 160 131 39
o Email: ar.colombia@sap.com

Nombre y firma _____

C.C.



IVA REGIMEN COMUN
Edificio Tierra Firme
Cra. 9 No. 115-06, Piso 24, Of. 2404
Bogotá-Colombia
Tel.:+571 600 3000
Fax:+571 600 3001
sap.com/colombia

Resolución Externas 330251925 Fecha: 01/12/2019
Numeración Habilitada del SAS - 000025001 Hasta el SAS - 000040000

GRANDES CONTRIBUYENTES
Resolución No. 000076 del 01/12/2016
Somos Agentes Retenedores
del Impuesto sobre las Ventas

Bogotá D.C., Diciembre 16 de 2019

FACTURA DE VENTA No. SAS62107

Aerovias Del Continente Americano S.A. Avianca S.A.

Nit: [REDACTED]
Av Eldorado 59-15
Tel.:(1) 587-7700
Bogotá, D.C.
Colombia



CUFE:
4c7b4ab2a99ab3e7e16c5cf3cfc6bc895b1a823151963
baa13aff30e7f9dc03af1f6c9002ade145d71a60c40c1
2feae

Detalle	VALOR USD
Nos permitimos cargarles por concepto de suscripción de servicios de software End User: Aerovias Del Continente Americano S.A.	111.297,00
Sub-total	US\$ 111.297,00
IVA 0,000 %	US\$ 0,00
Total	US\$ 111.297,00

Doc. 6069074369 Cliente No:237632

Forma de Pago: En prox.30 dias s/descuento

Son: CIENTO ONCE MIL DOSCIENTOS NOVENTA Y SIETE Dólares con 00/100 USD

Sirvanse transferir el monto antes referido atendiendo a las siguientes intrucciones:

Banco: Citibank
Beneficiario: SAP Colombia S.A.S.
Nit: [REDACTED]
No. de Cuenta: Cuenta de Ahorros Citibank No. [REDACTED]

Si desea efectuar el pago en USD, tenga a bien generar una transferencia a la cuenta de Citibank NY:

+
Cuenta Citibank NY: [REDACTED]
ABA: [REDACTED]
Dirección Citibank NY: 111 Wall Street NY, NY 10043
Swift Citibank Colombia: [REDACTED]

Por favor enviar al fax No. 600 30 01 la consignación, haciendo referencia al número de factura.
El Monto total de esta factura, deberá ser pagado en pesos colombianos, a la tasa representativa del mercado (TRM), vigente a la fecha de pago.

Actividad económica I.C.A. No. 6209 Tarifa 9.66X1000

La mora en el pago de esta factura, generará intereses a la tasa máxima prevista por la Ley

Nombre y firma _____
C.C.

6069074369 de 16.12.2019

111.297,00 USD

Para preguntas sobre su factura llamar a: 00 57 160 131 39
o Email: ar.colombia@sap.com

Detalle	Cantidad	Valor
SAP SFSF HCM, test tenant in test env	1	2.499,00 USD Del 01-Octubre-19 al 31-Diciembre-19
AMS for HCM Cloud Solutions	1	77.850,00 USD Del 01-Octubre-19 al 31-Diciembre-19
SAP SFSF HCM, test tenant in test env	1	4.998,00 USD Del 01-Enero-20 al 30-Junio-20
AMS for HCM Cloud Solutions	1	25.950,00 USD Del 01-Enero-20 al 31-Enero-20
Total		111.297,00 USD

Fecha de Contrato: 17.12.2019
Numero de doc. Interno de SAP: 240294900



IVA REGIMEN COMUN
Edificio Tierra Firme
Cra. 9 No. 115-06, Piso 24, Of. 2404
Bogotá-Colombia
Tel.: +571 600 3000
Fax: +571 600 3001
sap.com/colombia

Resolución Exhorte 300251625 Fecha: 01/12/2019
Numeración Habilitada del SAS - 000025001 Hasta el SAS - 000040000

GRANDES CONTRIBUYENTES
Resolución No. 000076 del 01/12/2016
Somos Agentes Retenedores
del Impuesto sobre las Ventas

Bogotá D.C., Diciembre 16 de 2019

FACTURA DE VENTA No. SAS62106

Aerovias Del Continente Americano S.A. Avianca S.A.

Nit: [REDACTED]
Av Eldorado 59-15
Tel.: (1) 587-7700
Bogotá, D.C.
Colombia



CUFE:
77c0f205e7890b487fe296b07fd951da35ee43b69a8bb
ba3598e5082785a6671cdd905cf6b3d385242a62bb21
88daf32

Detalle	VALOR USD
Nos permitimos cargarles por concepto de suscripción de servicios de software End User: Aerovias Del Continente Americano S.A.	113.662,26
Sub-total	US\$ 113.662,26
IVA 0,000 %	US\$ 0,00
Total	US\$ 113.662,26

Doc. 6069074368 Cliente No:237632

Forma de Pago: En prox.30 dias s/descuento

Son: CIENTO TRECE MIL SEISCIENTOS SESENTA Y DOS Dólares con 26/100 USD

Sirvanse transferir el monto antes referido atendiendo a las siguientes intrucciones:

Banco: Citibank
Beneficiario: SAP Colombia S.A.S.
Nit: [REDACTED]
No. de Cuenta: Cuenta de Ahorros Citibank No. [REDACTED]

Si desea efectuar el pago en USD, tenga a bien generar una transferencia a la cuenta de Citibank NY:

+
Cuenta Citibank NY: [REDACTED]
ABA: [REDACTED]
Dirección Citibank NY: 111 Wall Street NY, NY 10043
Swift Citibank Colombia: [REDACTED]

Por favor enviar al fax No. 600 30 01 la consignación, haciendo referencia al número de factura.
El Monto total de esta factura, deberá ser pagado en pesos colombianos, a la tasa representativa del mercado (TRM), vigente a la fecha de pago.

Actividad económica I.C.A. No. 6209 Tarifa 9.66X1000

La mora en el pago de esta factura, generará intereses a la tasa máxima prevista por la Ley

Nombre y firma _____
C.C.

6069074368 de 16.12.2019	113.662,26 USD
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Para preguntas sobre su factura llamar a: 00 57 160 131 39
o Email: ar.colombia@sap.com

Detalle	Cantidad	Valor
SAP SFSF Employee Central, CPI option	16201	9.213,40 USD Del 01-Mayo-19 al 30-Junio-19
SAP SFSF Onboarding	16201	9.213,40 USD Del 01-Mayo-19 al 30-Junio-19
SAP SFSF Performance & Goals	16201	9.213,40 USD Del 01-Mayo-19 al 30-Junio-19
SAP SFSF Succession & Development	16201	9.213,40 USD Del 01-Mayo-19 al 30-Junio-19
SAP SFSF Employee Central, funct use, CPI	6481	9.213,40 USD Del 01-Mayo-19 al 30-Junio-19
SAP SFSF Learning	16201	9.213,40 USD Del 01-Mayo-19 al 30-Junio-19
SAP SFSF Compensation	16201	9.213,40 USD Del 01-Mayo-19 al 30-Junio-19
SAP Enable Now, cloud edition	324	9.213,40 USD Del 01-Mayo-19 al 30-Junio-19
SAP SFSF Recruiting	16201	9.213,40 USD Del 01-Mayo-19 al 30-Junio-19
SAP SFSF Employee Central Payroll	14251	9.213,40 USD Del 01-Mayo-19 al 30-Junio-19
SAP Time & Attendance Management by WFS	6460	9.213,40 USD Del 01-Mayo-19 al 30-Junio-19
SAP Preferred Success SFSF	1	9.213,40 USD

6069074368 de 16.12.2019	113.662,26 USD
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Detalle	Cantidad	Valor
		Del 01-Mayo-19 al 30-Junio-19
Cloud SAP Application Interface Framew	2	1.346,92 USD
		Del 01-Julio-19 al 30-Diciembre-19
Cloud SAP HANA,RT ed Applic&BW-new/subsq	1	202,04 USD
		Del 01-Julio-19 al 30-Diciembre-19
Cloud SAP Application Interface Framew	2	1.350,00 USD
		Del 31-Diciembre-19 al 29-Junio-20
Cloud SAP HANA,RT ed Applic&BW-new/subsq	1	202,50 USD
		Del 31-Diciembre-19 al 29-Junio-20
Total		113.662,26 USD

Fecha de Contrato: 17.12.2019
 Numero de doc. Interno de SAP: 240259870



SAP Colombia S.A.S.
IVA REGIMEN COMUN
Edificio Tierra Firme
Cra. 9 No. 115-06, Piso 24, Of. 2404
Bogotá-Colombia
Tel.:+571 600 3000
Fax:+571 600 3001
sap.com/colombia

Resolución DIAN No. 48764012306364 Vigencia: 13.04.2021 - 13.10.2022
Numeración Habilitada del SAS - 000080601-Hasta el SAS - 600109006

GRANDES CONTRIBUYENTES
Resolución No. 000076 del 01/12/2016
Somos Agentes Retenedores
del Impuesto sobre las Ventas

Fecha y Hora de emisión: 2022-02-08 / 14:45:05-05:00
Fecha y Hora de validación: 2022-02-08 / 15:48:54-05:00

Bogotá D.C., Febrero 8 de 2022

Factura Electronica de Venta N°: SAS89288

**Aerovias Del Continente Americano
S.A.,Avianca S.A.**

Av Eldorado 59-15
Tel.:(1) 587-7700
Bogotá, D.C.

CUFE:
a4ea42670863baf21b3982d1d2bb05efc3f886568c991625f
0e2e276cef77dc0a8f0d7ffe3cc39c4039b6d400d9ef91f



Detalle		VALOR USD
Nos permitimos cargarles por concepto de		
Cloud SAP HANA		
Hoja de entrada 5001134797 PO 3000065465 Solped 1000108386		283.358,30
Sub-total		U\$S 283.358,30
Doc. 9069008185 Cliente No:237632		0,00
Total		U\$S 283.358,30

Forma de Pago: 30 días

Son: Doscientos ochenta y tres mil trescientos cincuenta y ocho con 30/100 dólares americanos

Sírvanse transferir el monto antes referido atendiendo a las siguientes instrucciones:

Banco: Citibank
Beneficiario: SAP Colombia S.A.S.
Nit: [Redacted]
No. de Cuenta: Cuenta de Ahorros Citibank No. [Redacted]

Si desea efectuar el pago en USD, tenga a bien generar una transferencia a la cuenta de Citibank NY:
Cuenta Citibank NY: [Redacted]
ABA: [Redacted]
Dirección Citibank NY: 111 Wall Street NY, NY 10043
Swift Citibank Colombia: [Redacted]

Por favor enviar al fax No. 600 30 01 la consignación, haciendo referencia al número de factura.
El Monto total de esta factura, deberá ser pagado en pesos colombianos, a la tasa representativa del mercado (TRM), vigente a la fecha de pago.

Actividad económica I.C.A. No. 73001 Tarifa 9.66x1000

La mora en el pago de esta factura, generará intereses a la tasa máxima prevista por la Ley
Por favor incluya este número de factura al realizar el pago.

Nombre y firma _____
C.C.

Fabricante del Software: SAP Colombia - NIT [Redacted] - Nombre del Software: SAP

Factura. 9069008185 de 08.02.2022	283.358,30 USD
--	-----------------------

Para preguntas sobre su factura llamar a: 00 57 160 131 39
o Email: ar.colombia@sap.com

Nombre y firma _____
C.C.



SAP Colombia S.A.S.
 IVA REGIMEN COMUN
 Edificio Tierra Firme
 Cra. 9 No. 115-06, Piso 24, Of. 2404
 Bogotá-Colombia
 Tel.:+571 600 3000
 Fax:+571 600 3001
 sap.com/colombia

Resolución No. 000060001 Hasta el SAS - 000080000

GRANDES CONTRIBUYENTES
 Resolución No. 000076 del 01/12/2016
 Somos Agentes Retenedores
 del Impuesto sobre las Ventas

Bogotá D.C., Enero 24 de 2020

FACTURA DE VENTA No. SAS62840

Aerovias Del Continente Americano S.A. Avianca S.A.

Nit: [REDACTED]
 Av Eldorado 59-15
 Tel.:(1) 587-7700
 Bogotá, D.C.
 Colombia



CUFE:
 e291244ed824ccdd2982b97f5cca1b1c2241b238e11d
 c1ecdb38176109871dfcbfe1a9176422b501ec6c654d
 1102574e

PO 200173914-14
 HE 330724

Detalle	VALOR USD
Nos permitimos cargarles por concepto de suscripción de servicios de software End User: Aerovias Del Continente Americano S.A.	71.421,50
Sub-total	US\$ 71.421,50
IVA 0,000 %	US\$ 0,00
Total	US\$ 71.421,50

Doc. 6069075160 Cliente No:237632

Forma de Pago: En prox.30 dias s/descuento

Son: SETENTA Y UN MIL CUATROCIENTOS VEINTIUN Dólares con 50/100 USD

Sirvanse transferir el monto antes referido atendiendo a las siguientes intrucciones:

Banco: Citibank
 Beneficiario: SAP Colombia S.A.S.
 Nit: [REDACTED]
 No. de Cuenta: Cuenta de Ahorros Citibank No. [REDACTED]

Si desea efectuar el pago en USD, tenga a bien generar una transferencia a la cuenta de Citibank NY:

+
 Cuenta Citibank NY: [REDACTED]
 ABA: [REDACTED]
 Dirección Citibank NY: 111 Wall Street NY, NY 10043
 Swift Citibank Colombia: [REDACTED]

Por favor enviar al fax No. 600 30 01 la consignación, haciendo referencia al número de factura.
 El Monto total de esta factura, deberá ser pagado en pesos colombianos, a la tasa representativa del mercado (TRM), vigente a la fecha de pago.

6069075160 de 24.01.2020

71.421,50 USD

La mora en el pago de esta factura, generará intereses a la tasa máxima prevista por la Ley

Para preguntas sobre su factura llamar a: 00 57 160 131 39

o Email: ar.colombia@sap.com

Detalle	Cantidad	Valor
SAP LH, prof. ed. (public) - 60% Educ	42	42.852,90 USD
		Del 30-Junio-19 al 29-Junio-20
SAP LH, prof. ed. (public) - 40% Cloud	42	28.568,60 USD
		Del 30-Junio-19 al 29-Junio-20
Total		71.421,50 USD

Fecha de Contrato: 24.01.2020

Numero de doc. Interno de SAP: 240235853

BROWN & CONNERY, LLP

Donald K. Ludman, Esquire (admitted *pro hac vice*)
Julie F. Montgomery, Esquire (admitted *pro hac vice*)
6 North Broad Street, Suite 100
Woodbury, NJ 08096
(856) 812-8900
(856) 853-9933 FAX
dludman@brownconnery.com
jmontgomery@brownconnery.com
Attorneys for SAP Colombia S.A.S.

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

In re

AVIANCA HOLDINGS S.A., et al.,¹

Debtors.

Chapter 11

Case No. 20-11133 (MG)

(Jointly Administered)

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on the 16th day of February, 2022, a copy of the *Objection and Reservation of Rights of SAP Colombia S.A.S. to the Debtors' Assumption of Certain Executory Contracts Pursuant to the Modified Joint Chapter 11 Plan* and the Declaration of Maximiliano Serroni including all exhibits in support of said objection was served upon all parties receiving pleadings via the CM/ECF system in this case and upon the counsel below via email:

¹ The Debtors in these chapter 11 cases, and each Debtor's federal tax identification number (to the extent applicable), are as follows: Avianca Holdings S.A. (N/A); Aero Transporte de Carga Unión, S.A. de C.V. (N/A); Aeroinversiones de Honduras, S.A. (N/A); Aerovías del Continente Americano S.A. Avianca (N/A); Airlease Holdings One Ltd. (N/A); America Central (Canada) Corp. (00-1071563); America Central Corp. (65-0444665); AV International Holdco S.A. (N/A); AV International Holdings S.A. (N/A); AV International Investments S.A. (N/A); AV International Ventures S.A. (N/A); AV Investments One Colombia S.A.S. (N/A); AV Investments Two Colombia S.A.S. (N/A); AV Taca International Holdco S.A. (N/A); Avianca Costa Rica S.A. (N/A); Avianca Leasing, LLC (47-2628716); Avianca, Inc. (13-1868573); Avianca-Ecuador S.A. (N/A); Aviaservicios, S.A. (N/A); Aviateca, S.A. (N/A); Avifreight Holding Mexico, S.A.P.I. de C.V. (N/A); C.R. Int'l Enterprises, Inc. (59-2240957); Grupo Taca Holdings Limited (N/A); International Trade Marks Agency Inc. (N/A); Inversiones del Caribe, S.A. (N/A); Isleña de Inversiones, S.A. de C.V. (N/A); Latin Airways Corp. (N/A); Latin Logistics, LLC (41-2187926); Nicaraguense de Aviación, Sociedad Anónima (Nica, S.A.) (N/A); Regional Express Américas S.A.S. (N/A); Ronair N.V. (N/A); Servicio Terrestre, Aereo y Rampa S.A. (N/A); Servicios Aeroportuarios Integrados SAI S.A.S. (92-4006439); Taca de Honduras, S.A. de C.V. (N/A); Taca de México, S.A. (N/A); Taca International Airlines S.A. (N/A); Taca S.A. (N/A); Tampa Cargo S.A.S. (N/A); Technical and Training Services, S.A. de C.V. (N/A). The Debtors' principal offices are located at Avenida Calle 26 # 59 – 15 Bogotá, Colombia.

Milbank LLP

Attn: Dennis F. Dunne, Esq.
Evan R. Fleck, Esq.
Benjamin Schak, Esq.
55 Hudson Yards
New York, New York 10001
ddunne@milbank.com
efleck@milbank.com
bschak@milbank.com

Counsel to the Debtors

Office of the United States Trustee

Southern District of New York
Attn: Richard Morrissey, Esq.
Greg Zipes, Esq.
U.S. Federal Office Building
201 Varick Street, Room 1006
New York, New York 10014
brian.masumoto@usdoj.gov
gregory.zipes@usdoj.gov

United States Trustee

Milbank LLP

Attn: Gregory A. Bray, Esq.
2029 Century Park East, 33rd Floor
Los Angeles, CA 90067
gbray@milbank.com

Counsel to the Debtors

Willkie Farr & Gallagher LLP

Attn: Brett H. Miller, Esq.
Todd M. Goren, Esq.
787 Seventh Avenue
New York, NY 10019
bmiller@willkie.com
tgoren@willkie.com

Counsel to the Committee

BROWN & CONNERY, LLP

/s/ Julie F. Montgomery

Donald K. Ludman (admitted *pro hac vice*)
Julie F. Montgomery (admitted *pro hac vice*)
6 North Broad Street, Suite 100
Woodbury, NJ 08096
(856) 812-8900
(856) 853-9933 (fax)
dludman@brownconnery.com
jmontgomery@brownconnery.com

Attorneys for SAP Colombia S.A.S.

Dated: February 16, 2022