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## UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re:

GRUPO AEROMÉXICO, S.A.B. de C.V., et al..

Debtors.1

Chapter 11

Case No. 20-11563 (\_)

(Joint Administration Pending)

DEBTORS' MOTION FOR AN ORDER AUTHORIZING
(i) DEBTORS TO PAY CERTAIN PREPETITION TAXES,
GOVERNMENTAL ASSESSMENTS AND FEES AND
(ii) FINANCIAL INSTITUTIONS TO HONOR AND
PROCESS RELATED CHECKS AND TRANSFERS

Grupo Aeroméxico, S.A.B. de C.V. ("Grupo Aeroméxico") and its affiliates that are debtors and debtors in possession in these proceedings (collectively, the "Debtors"; the Debtors collectively with their direct and indirect non-Debtor subsidiaries, the "Company" or "Aeroméxico") hereby move (this "Motion") this Court (as defined herein) for entry of interim and final orders, substantially in the forms attached hereto as

The Debtors in these

<sup>&</sup>lt;sup>1</sup> The Debtors in these cases, along with each Debtor's registration number in the applicable jurisdiction, are as follows: Grupo Aeroméxico, S.A.B. de C.V. 286676; Aerovías de México, S.A. de C.V. 108984; Aerolitoral, S.A. de C.V. 217315; Aerovías Empresa de Cargo, S.A. de C.V. 437094-1. The Debtors' corporate headquarters is located at Paseo de la Reforma No. 243, piso 25 Colonia Cuauhtémoc, Mexico City, C.P. 06500.

**Exhibit A** and **Exhibit B** (the "**Interim Order**" and the "**Final Order**", respectively), granting the relief described below. In support thereof, the Debtors refer to the contemporaneously-filed *Declaration of Ricardo Javier Sánchez Baker in Support of the Debtors' Chapter 11 Petitions and First Day Pleadings (the "Sánchez Declaration") and further represent as follows:* 

#### **Jurisdiction and Venue**

1. The United States Bankruptcy Court for the Southern District of New York (the "Court") has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.). This is a core proceeding pursuant to 28 U.S.C. § 157(b) and, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Debtors consent to 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 a final order or judgment consistent with Article III of the United States Constitution. Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

#### **Background**

2. On the date hereof (the "Petition Date"), the Debtors each commenced with this Court a voluntary case under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. To date, the United States Trustee for the Southern District of New York (the "U.S. Trustee") has not appointed a statutory committee of creditors in these chapter 11 cases, nor has the Court appointed a trustee or examiner therein.

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- 3. Contemporaneously herewith, the Debtors have filed a motion requesting joint administration of their chapter 11 cases pursuant to Bankruptcy Rule 1015(b).
- 4. The Debtors and their direct and indirect subsidiaries constitute the largest airline in Mexico and are collectively known as Mexico's "global airline", providing public air carrier services for passengers and goods (including fleet and cargo services) in and outside of Mexico, and services related to such air operations. The Debtors are one of the four founding members of the SkyTeam airline alliance, and their businesses include Aeroméxico, Aeroméxico Connect, Aeroméxico Cargo and Aeroméxico Servicios. Additional information about the Debtors' businesses and affairs, capital structure and prepetition indebtedness and the events leading up to the Petition Date can be found in the Sánchez Declaration, filed contemporaneously herewith.

#### **Relief Requested**

5. By this Motion, pursuant to sections 105(a), 363(b), 507(a) of the Bankruptcy Code, Bankruptcy Rules 6003 and 6004 and 541(d), and Rule 9013-1 of the Local Bankruptcy Rules for the Southern District of New York (the "Local Rules"), the Debtors request entry of an Interim Order and a Final Order, authorizing, but not directing, the Debtors to pay certain taxes and business license, compliance and regulatory fees (as further described below, the "Taxes and Fees") to various foreign, federal, state, county and city taxing, licensing and regulatory authorities (the "Governmental Authorities"), whether asserted before, on or after the Petition Date, and without prejudice to the Debtors' rights to contest the amounts of any Taxes and Fees on any grounds available under applicable law. The Debtors also respectfully request that

the Interim Order and the Final Order (a) authorize and direct all applicable banks and other financial institutions (collectively, the "Banks") to receive, process, honor and pay any and all checks, drafts and other forms of payment, including fund transfers, on account of the Taxes and Fees, whether such checks or other requests were submitted before, on or after the Petition Date; (b) authorize the Banks to rely on the representations of the Debtors as to which checks and fund transfers are subject to this Motion, *provided* that no Bank shall have any liability to any party for relying on such representations; (c) prohibit the Banks from placing any holds on, or attempting to reverse, any automatic transfers on account of the Taxes and Fees; and (d) authorize the Debtors to issue new post-petition checks or effect new post-petition fund transfers to replace any checks, drafts and other forms of payment, which may be dishonored or rejected and to reimburse any expenses that may be incurred as a result of any Bank's failure to honor a prepetition check or other form of payment.

6. By seeking the authorization requested herein, it should not be presumed that the Debtors have determined, as of this time, which of the Taxes and Fees they will pay or honor, nor should any party rely on this Motion as to any specific tax or fee.

#### **The Debtors' Taxes and Fees**

7. In the ordinary course of business, the Debtors collect and incur various Taxes and Fees, including income taxes, VAT and sales taxes, and Airline Taxes and Fees (as defined below), among other taxes. The Debtors remit the Taxes and Fees to

Governmental Authorities, a nonexclusive list of which is attached hereto as **Exhibit C** (the "Governmental Authorities List").<sup>2</sup>

- 8. In addition to the more generally applicable Taxes and Fees, the Debtors collect, incur and remit several taxes and fees attributable to their operations as an international airline (the "Airline Taxes and Fees"). The Airline Taxes and Fees include: (a) customs, immigration and security fees (including the Mexican Tourism Tax (DNI)); (b) taxes and fees assessed for flying over, or landing in, a particular jurisdiction (including Servicios a la Navegación en el Espacio Aéreo Mexicano ("SENEAM") fees which are incurred when operating within Mexican airspace) and (c) national tourism taxes related to education and social welfare initiatives.
- 9. The Debtors believe that many of the Taxes and Fees collected prepetition are not property of the Debtors' estates and must for that reason be turned over to the Governmental Authorities. To the extent that they are not actually the property of the Governmental Authorities, they may well give rise to priority claims and personal liability.
- 10. Moreover, the Debtors also seek to pay prepetition Taxes and Fees in order to forestall Governmental Authorities from taking actions that might interfere with the Debtors' successful reorganization, including restricting the Debtors' principal activities (such as requesting advance payments for any Airlines Taxes and Fees, as defined below) or blocking the receipt or renewal of permits required for the Debtors'

<sup>&</sup>lt;sup>2</sup> Although the Governmental Authorities List is substantially complete, and the Debtors have exercised their reasonable best efforts, the Debtors request the relief be made applicable to all Governmental Authorities, and not solely to those listed on the Governmental Authorities List.

continued operations or possibly bringing personal liability actions against directors, officers and other employees in connection with non-payment of Taxes and Fees, among other possible Governmental Authority actions. Actions against the Debtors' directors, officers and other employees would likely distract key personnel, whose full-time attention to the Debtors' reorganization efforts is required, and would likely cause potential business disruptions. Any such business disruptions would likely erode the Debtors' customer base and negatively impact these chapter 11 cases. Accordingly, the Debtors submit that the proposed relief is in the best interest of the Debtors' estates.

11. The Debtors anticipate that they will be obligated to pay approximately \$13.7 million in Taxes and Fees (the "Interim Taxes and Fees Cap") in the first thirty (30) days following the Petition Date. An estimate of the Taxes and Fees owed in excess of the Interim Taxes and Fees Cap will be set forth in a supplement to this Motion to be filed no later than fourteen (14) days before the hearing on the Final Order.

#### **Relief Requested Should Be Granted**

# A. Payment of the Taxes and Fees Is Appropriate Under the Doctrine of Necessity

order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). A bankruptcy court's use of its equitable powers to "authorize the payment of pre-petition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept." *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989). "Under Section 105, the court can permit pre-plan payment of a pre-petition obligation when essential to the continued operation of the

debtor." In re NVR L.P., 147 B.R. 126, 127 (Bankr. E.D. Va. 1992) (citing Ionosphere Clubs, 98 B.R. at 177).

- 13. In a long line of well-established cases, federal courts have consistently permitted postpetition payment of prepetition obligations where necessary to preserve or enhance the value of a debtor's estate for the benefit of all creditors. *See, e.g., Miltenerger v. Logansport Ry. Co.*, 106 U.S. 286, 312 (1882) (permitting payment of prereceivership claim prior to reorganization to prevent "stoppage of [crucial] business relations"); *Mich. Bureau of Workers' Disability Comp. v. Chateaugay Corp. (In re Chateaugay Corp.*), 80 B.R. 279, 285–86 (S.D.N.Y. 1987) (affirming order authorizing payment of prepetition wages, salaries, expenses and benefits).
- 14. This doctrine of "necessity" functions in a chapter 11 reorganization as a mechanism by which the bankruptcy court can exercise its equitable power to allow payment of critical prepetition claims not explicitly authorized by the Bankruptcy Code. *See In re Boston & Me. Corp.*, 634 F.2d 1359, 1382 (1st Cir. 1980) (recognizing existence of judicial power to authorize trustees to pay claims for goods and services that are indispensably necessary to debtors' continued operation). The doctrine is frequently invoked early in a reorganization, particularly in connection with those chapter 11 sections that relate to payment of prepetition claims. Accordingly, pursuant to section 105(a) of the Bankruptcy Code, this Court is empowered to grant the relief requested herein.

## **B.** Certain of the Prepetition Taxes and Fees Are Not Property of the Debtors' Estates

- 15. 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).
- Certain of the Taxes and Fees are "trust fund" taxes, which the Debtors are 16. required to collect and hold in trust for the Governmental Authorities. See, e.g., I.R.C. § 7501 (stating that certain Taxes and Fees are held in trust). As such, these Taxes and Fees are not property of the Debtors' estates under section 541 of the Bankruptcy Code. See, e.g., Begier, Jr. v. IRS, 496 U.S. 53 (1990) (stating that certain taxes are property held by debtor in trust for another and, as such, are not property of debtor's estate); DeChiaro v. N.Y. State Tax Comm'n, 760 F.2d 432, 433–34 (2d Cir. 1985) (concluding that sales taxes are "trust fund" taxes); Al Copeland Enter., Inc. v. Texas (In re Al Copeland Enter., Inc.), 991 F.2d 233, 235-37 (5th Cir. 1993) (holding that debtors' prepetition collection of sales taxes and interest thereon were held subject to trust and were not property of the estate); Texas Comptroller of Pub. Accounts v. Megafoods Stores, Inc. (In re Megafood Stores, Inc.), 163 F.3d 1063, 1067–69 (9th Cir. 1998) (determining that under Texas law, state sales taxes collected created statutory trust fund, if traceable, and were not property of the estate); Shank v. Wash. State Dept. of Revenue, Excise Tax Div. (In re Shank), 792 F.2d 829, 830 (9th Cir. 1986) (concluding that sales

taxes); In re Am. Int'l Airways, Inc., 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (holding that excise and withholding taxes are "trust fund" taxes); Shipley Co. v. Darr (In re Tap, Inc.), 52 B.R. 271, 277 (Bankr. D. Mass. 1985) (finding that certain taxes are "trust fund" taxes). See generally Official Comm. of Unsecured Creditors of the Columbia Gas Transmission Corp. v. Columbia Gas Sys. Inc. (In re Columbia Gas Sys. Inc.), 997 F.2d 1039, 1060 (3d Cir. 1993) (indicating that even if the statute does not establish an express trust, a constructive trust may be found). Since these funds are not property of the Debtors' estates, they are not available for the satisfaction of creditors' claims. Accordingly, the Debtors request the Court authorize payment of the Taxes and Fees to the applicable Governmental Authorities as they come due.

## C. Payment of Certain of the Taxes and Fees Is Appropriate under Bankruptcy Code Section 507(a)(8)

- 17. Claims for some or all of the Taxes and Fees owed by the Debtors are entitled to priority status under section 507(a)(8) of the Bankruptcy Code. As priority claims, those portions of Taxes and Fees must be paid in full before any general unsecured obligations of the Debtors can be satisfied. Payment of the Taxes and Fees will also save the Debtors potential interest expense, legal expense and penalties that might otherwise accrue on, or be incurred in connection with, such Taxes and Fees.
- 18. The Debtors believe that sufficient assets will exist to pay all priority Taxes and Fees in full under any plan of reorganization that may ultimately be proposed and confirmed by this Court. Accordingly, to the extent the collected taxes are property of the Debtors and give rise to priority claims, the relief requested will only affect the

timing of the payment of these priority Taxes and Fees and will not prejudice the rights of general unsecured creditors.

- 19. Section 507(a)(8) of the Bankruptcy Code grants priority status to unsecured claims of governmental units for (a) taxes on or measured by income or gross receipts for a taxable year ending on or before the Petition Date, for which a return, if required, is last due after three years before the Petition Date, and, which is assessed within 240 days on or before the Petition Date, *see* 11 U.S.C. § 507(a)(8)(A); (b) property taxes incurred before the Petition Date, *see* 11 U.S.C. § 507(a)(8)(B); and (c) taxes required to be collected or withheld and for which the debtor is liable in whatever capacity, *see* 11 U.S.C. § 507(a)(8)(C).
- 20. In this respect, it should be noted that obligations labeled as "fees" or "charges" may also be entitled to priority status as taxes. *See* 11 U.S.C. § 507(a)(8). A fee or charge is a tax if it is an involuntary pecuniary burden: (i) laid upon the individual or their property, (ii) imposed by or under authority of a legislative body, (iii) assumed for public purposes, including the purposes of defraying expenses of government or undertakings authorized by it and (iv) assessed under the police or taxing power of the state. *See LTV Steel Co. v. Shalala (In re Chateaugay Corp.)*, 53 F.3d 478, 498 (2d Cir. 1995). Taxes owed to a foreign state are similarly entitled to priority status. See 11 U.S.C. §§ 507(a)(8) and 101(27). Substantially all of the Taxes and Fees are involuntary pecuniary burdens imposed by the authority of a foreign, federal, state or local legislature under its police or taxing power. As a result, many of the claims in respect of the Taxes and Fees would qualify for priority status under Bankruptcy Code section 507(a)(8) even

if styled "fees" or "charges." Those claims also must be paid in full before any general unsecured obligations of a debtor may be satisfied.

21. Thus, payment of the Taxes and Fees will likely give the Governmental Authorities no more than that to which they would otherwise be entitled under a chapter 11 plan. The payment of these Taxes and Fees amounts to a timing issue and will not prejudice the rights of the general unsecured creditors of these estates. Moreover, payment will save the Debtors potential interest expense, legal expense and penalties that otherwise might accrue on, or be incurred in connection with, the Taxes and Fees.

## D. Non-Payment of Certain Taxes and Fees Would Cause Immediate and Irreparable Harm to the Debtors' Estates

22. Many foreign, federal and state statutes hold certain directors, officers and other employees of entities responsible for collecting taxes, or remitting certain taxes, personally liable for these types of taxes. To the extent such Taxes and Fees were incurred by the Debtors before the Petition Date and are not remitted or paid by the Debtors, certain of the Debtors' directors, officers and other employees may be subject to lawsuits during the pendency of these chapter 11 cases. Payment of the Taxes and Fees will avoid director and employee loss of focus and morale resulting from the risk of personal liability. A lawsuit and any ensuing liability would distract personnel from important tasks, to the detriment of all parties in interest in these chapter 11 cases. The dedicated and active participation of the Debtors' directors, officers and other employees is not only integral to the Debtors' continued, uninterrupted operations, but is also essential to their successful reorganization.

23. Payment of certain of the prepetition Taxes and Fees is critical to the Debtors' continued, uninterrupted operations and to avoid immediate and irreparable harm to the Debtors' estates. Non-payment of the Taxes and Fees may cause certain Governmental Authorities to take precipitous action, including but not limited to conducting audits, filing liens, pursuing payment of Taxes and Fees from the Debtors' directors, officers and other employees, and seeking to lift the automatic stay, any of which would disrupt the Debtors' day-to-day operations and could potentially impose significant costs and burdens on the Debtors' estates, including restricting or prohibiting the company to even perform its daily operations by claiming payment of the Airline Taxes and Fees, such as SENEAM, prior to the departure of aircrafts from any Mexican airport. Prompt payment of the Taxes and Fees will avoid these unnecessary and potentially costly governmental actions. See In re FCC, 217 F.3d 125, 137 (2d Cir. 2000). Accordingly, to the extent the relief requested herein involves the use of property of the estate and Bankruptcy Rule 6003 is applicable, the requested relief is consistent with such Rule because failure to pay the Taxes and Fees would cause immediate and irreparable harm to the Debtors.

#### E. Substantial Precedent Exists for Authorizing Payment of Prepetition Taxes

24. In numerous chapter 11 cases in this and other districts, courts have authorized debtors to pay similar prepetition tax obligations. *See, e.g., In re Avianca Holdings S.A.*, Case No. 20-11133 (MG) (Bankr. S.D.N.Y. June 9, 2020) [Docket No. 253]; *In re LATAM Airlines Group S.A.*, Case No. 20-11254 (Bankr. S.D.N.Y. June 2, 2020) [Docket No. 84]; *In re Synergy Pharm. Inc.*, Case No. 18-14010 (JLG) (Bankr.

- S.D.N.Y. January 23, 2019) [Docket No. 257]; *In re Waypoint Leasing Holdings Ltd.*, Case No. 18-13648 (SMB) (Bankr. S.D.N.Y. Dec. 19, 2018) [Docket No. 128]; *In re Aegean Marine Petroleum Network Inc.*, Case No. 18-13374 (MEW) (Bankr. S.D.N.Y. Dec. 6, 2018) [Docket No 154]; *In re Sears Holding Corp.*, Case No. 18- 23538 (RDD) (Bankr. S.D.N.Y. Oct. 16, 2018) [Docket No. 116]; *In re Aralez Pharm. US Inc.*, Case No. 18-12425 (MG) (Bankr. S.D.N.Y. Aug. 14, 2018) [Docket No. 38]. The Debtors submit that the circumstances described herein warrant similar relief.
- 25. Section 363(b)(1) of the Bankruptcy Code empowers the Court to allow the debtor to "use, sell, or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). Debtors' decisions to use, sell or lease assets outside the ordinary course of business must be based upon the sound business judgment of the debtor. See In re Chateaugay Corp., 973 F.2d 141, 143 (2d Cir. 1992) (holding that a judge deciding a section 363(b) application must find from the evidence presented before him or her a good business reason to grant such application); see also Comm. of Equity Sec. Holders v. Lionel Corp. (In re Lionel Corp.), 722 F.2d 1063, 1071 (2d Cir. 1983); In re Global Crossing Ltd., 295 B.R. 726, 743 (Bankr. S.D.N.Y. 2003); In re Ionosphere Clubs, Inc., 100 B.R. 670, 675 (Bankr. S.D.N.Y. 1989) (noting the standard for determining a section 363(b) motion is "a good business reason").
- 26. The business judgment rule is satisfied "when the following elements are present: (1) a business decision, (2) disinterestedness, (3) due care, (4) good faith, and (5) according to some courts and commentators, no abuse of discretion or waste of corporate assets." *Official Comm. of Subordinated Bondholders v. Integrated Res., Inc.*

(In re Integrated Res., Inc.), 147 B.R. 650, 656 (S.D.N.Y. 1992), appeal dismissed, 3 F.3d 49 (2d Cir. 1993) (internal quotations omitted). In fact, "[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). Courts in this district have consistently and appropriately been loath to interfere with corporate decisions absent a showing of bad faith, self-interest or gross negligence, and will uphold a board's decisions as long as they are attributable to any "rational business purpose." In re Integrated Res. Inc., 147 B.R. at 656.

27. The Debtors submit that to the extent the use of property of the estate is implicated here, the actions for which relief is requested represent a sound exercise of the Debtors' business judgment and are justified under section 363(b), as well as under section 105(a), of the Bankruptcy Code. As noted above, if the Taxes and Fees are not paid, Governmental Authorities could take actions that could be costly and distracting to the Debtors and interfere with the Debtors' ability to successfully reorganize, which would negatively affect all of the creditors, employees and other affected parties. Moreover, because certain of the Taxes and Fees either (i) are "trust fund" taxes held in the separate accounts, and are therefore not property of the Debtors' estates, or (ii) would be afforded priority status under section 507(a)(8) of the Bankruptcy Code, the Debtors' general unsecured creditors would not be prejudiced by the Court's granting of the relief requested herein.

## F. Applicable Financial Institutions Should Be Authorized to Honor and Process Related Checks and Transfers

28. The Debtors also request that all applicable banks and other financial institutions be authorized to (a) receive, process, honor and pay all checks presented for payment of, and to honor all fund transfer requests made by the Debtors related to, the claims that the Debtors request authority to pay in this Motion, regardless of whether the checks were presented or fund transfer requests were submitted before, on or after the Petition Date and (b) rely on the Debtors' designation of any particular check as approved by order of the Court.

#### **Debtors Have Satisfied Bankruptcy Rule 6003(b)**

- 29. 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.
- 30. As set forth above, the relief requested herein is essential to prevent irreparable damage to the Debtors' operations and going-concern value. Accordingly, the Debtors submit that the relief requested herein is necessary to avoid immediate and irreparable harm, and that Bankruptcy Rule 6003(b) is satisfied.

#### **Request for Waiver of Stay**

31. To implement the foregoing successfully, the Debtors request that the Court find that notice of the Motion is adequate under Bankruptcy Rule 6004(a) and waive the fourteen (14) day stay of an order authorizing the use, sale or lease of property under Bankruptcy Rule 6004(h). As explained above and in the Sánchez Declaration, the relief requested herein is necessary to avoid immediate and irreparable harm to the Debtors. Accordingly, ample cause exists to find the notice requirements of Bankruptcy Rule 6004(a) have been satisfied and to grant a waiver of the fourteen (14) day stay imposed by Bankruptcy Rule 6004(h), to the extent the notice requirement and stay apply.

#### **Notice**

32. Notice of this Motion will be provided to (a) the U.S. Trustee, (b) each of the Debtors' 30 largest unsecured creditors on a consolidated basis, (c) each of the Debtors' five largest secured creditors on a consolidated basis, (d) the Internal Revenue Service, (e) the United States Attorney's Office for the Southern District of New York, (f) any party that has requested notice pursuant to Bankruptcy Rule 2002 (collectively, the "Notice Parties"). A copy of this Motion and any order approving it will also be Case made available on the Debtors' Information Website located https://dm.epiq11.com/aeromexico. In light of the nature of the relief requested in this Motion, the Debtors respectfully submit that no further notice is necessary.

#### Reservation of Rights

33. Nothing contained herein or any action taken pursuant to such relief is intended or shall be construed as (a) an admission as to the validity or priority of any claim against the Debtors; (b) a waiver of the Debtors' or any appropriate party in

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interest's rights to dispute the amount of, basis for or validity of any claim against the

Debtors; (c) a waiver of any claims or causes of action which may exist against any

creditor or interest holders; or (d) an approval, assumption, adoption or rejection of any

agreement, contract, lease, program or policy between the Debtors and any third party

under section 365 of the Bankruptcy Code. Likewise, if the Court grants the relief sought

herein, any payment made pursuant to the Court's order is not intended to be and should

not be construed as an admission as to the validity or priority of any claim or a waiver of

the Debtors' rights to subsequently dispute such claim.

**No Previous Request** 

34. No previous request for the relief sought herein has been made by the

Debtors to this or any other court.

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WHEREFORE, the Debtors respectfully request that the Court enter the proposed forms of order, substantially in the forms attached hereto, granting the relief requested herein and such other and further relief as the Court deems just and proper.

Dated: June 30, 2020

New York, New York

#### DAVIS POLK & WARDWELL LLP

By: /s/ Timothy Graulich

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James I. McClammy
Stephen D. Piraino (pro hac vice pending)
Proposed Counsel to the Debtors and Debtors in

Possession

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### Exhibit A

**Proposed Interim Order** 

## UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re:

GRUPO AEROMÉXICO, S.A.B. de C.V., et al.,

Debtors.<sup>1</sup>

Chapter 11

Case No. 20-11563 (\_)

(Joint Administration Pending)

# INTERIM ORDER AUTHORIZING (i) DEBTORS TO PAY CERTAIN PREPETITION TAXES, GOVERNMENTAL ASSESSMENTS AND FEES AND (ii) FINANCIAL INSTITUTIONS TO HONOR AND PROCESS RELATED CHECKS AND TRANSFERS

Upon the motion (the "**Motion**")<sup>2</sup> of Grupo Aeroméxico, S.A.B. de C.V. and its affiliates that are debtors and debtors in possession in these cases (collectively, the "**Debtors**") pursuant to sections 105(a), 363(b), 507(a) and 541 of title 11 of the United States Code (the "**Bankruptcy Code**"), for entry of an interim order (this "**Order**") and a final order authorizing but not directing, the Debtors to pay taxes, assessments, fees and charges incurred by the Debtors in the ordinary course of business (without regard to whether such obligations accrued or arose before, on or after the Petition Date), including any such taxes, assessments, fees and charges subsequently determined to be owed by the Debtors (collectively, the "**Taxes and Fees**"), all as set forth more fully in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Amended Standing

<sup>&</sup>lt;sup>1</sup> The Debtors in these cases, along with each Debtor's registration number in the applicable jurisdiction, are as follows: Grupo Aeroméxico, S.A.B. de C.V. 286676; Aerovías de México, S.A. de C.V. 108984; Aerolitoral, S.A. de C.V. 217315; Aerovías Empresa de Cargo, S.A. de C.V. 437094-1. The Debtors' corporate headquarters is located at Paseo de la Reforma No. 243, piso 25 Colonia Cuauhtémoc, Mexico City, C.P. 06500.

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

Order of Reference M-431, dated January 31, 2012 (Preska, C.J.); 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 it appearing 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 Sánchez Declaration, filed contemporaneously with the Motion, 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 Debtors and their estates as contemplated by Bankruptcy Rule 6003(b) and is in the best interests of the Debtors, their estates, 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 hereby granted on an interim basis as set forth herein.
- 2. The Debtors are authorized, but not directed, in their sole discretion, to pay the Taxes and Fees (without regard to whether the Taxes and Fees accrued or arose before, on or after the Petition Date), including but not limited to all of those Taxes and Fees subsequently determined, upon audit or otherwise, to be owed, up to an aggregate amount of \$13.7 million.
- 3. All applicable banks and other financial institutions are hereby authorized to receive, process, honor and pay any and all checks, drafts, wires, check transfer requests or automated clearinghouse transfers evidencing amounts paid by the Debtors under this Order

whether presented prior to, on or after the Petition Date to the extent the Debtors have good funds standing to their credit with banks or other financial institutions. Such banks and financial institutions are authorized to rely on the representations of the Debtors as to which checks are issued or authorized to be paid pursuant to this Order without any duty of further inquiry and without liability for following the Debtors' instructions.

- 4. Nothing in this Order or any action taken by the Debtors in furtherance of the implementation hereof shall be deemed to constitute an assumption or rejection of any executory contract or unexpired lease pursuant to Bankruptcy Code section 365, and all of the Debtors' rights with respect to such matters are expressly reserved.
- 5. Notwithstanding the relief granted herein and any actions taken hereunder, nothing contained herein shall (a) create, nor is it intended to create, any rights in favor of, or enhance the status of any claim held by any person or entity or (b) be deemed to convert the priority of any claim from a prepetition claim into an administrative expense claim.
- 6. Nothing in this Order shall be construed as prejudicing the rights of the Debtors to dispute or contest the amount of or basis for any claims against the Debtors in connection with or relating to the Taxes and Fees.
- 7. Nothing in this Order nor the Debtors' payment of claims pursuant to this Order shall be construed as (a) an agreement or admission by the Debtors as to the validity or priority of any claim on any grounds, (b) a waiver or impairment of any of the Debtors' rights to dispute any claims on any grounds, (c) a promise by the Debtors to pay any claim, or (d) an implication or admission by the Debtors that such claim is payable pursuant to this Order.
- 8. The requirements of Bankruptcy Rule 6003 are satisfied by the contents of the Motion.

- 9. The contents of the Motion and the notice procedures set forth therein are good and sufficient notice and satisfy the Bankruptcy Rules and the Local Bankruptcy Rules for the Southern District of New York, and no other or further notice of the Motion or the entry of this Order shall be required.
- 10. The Debtors are authorized to take all such actions as are necessary or appropriate to implement the terms of this Order.
- A final hearing to consider the relief requested in the Motion shall be held on 11. , \_\_\_\_ 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, 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 Office of the United States Trustee, U.S. Federal Office Building, 201 Varick Street, Room 1006, New York, NY 10014 (Attn: Andrea B. Schwartz, Esq.), (ii) proposed counsel to the Debtors, Davis Polk & Wardwell LLP, 450 Lexington Avenue, New York, NY 10017 (Attn: Marshall S. Huebner, Timothy Graulich and Stephen D. Piraino) and (iii) counsel to any official committee then appointed in these chapter 11 cases, 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.
- 12. If no objections are timely filed and served as set forth herein, the Debtors shall, on or after the Objection Deadline, submit to the Court a final order substantially in the form of

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this 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 these chapter 11 cases.

13. Any Bankruptcy Rule (including, but not limited to, Bankruptcy Rule 6004(h)) or

Local Rule that might otherwise delay the effectiveness of this Order is hereby waived, and the

terms and conditions of this Order shall be effective immediately and enforceable upon its entry.

14. This Court shall retain exclusive jurisdiction to hear and determine all matters

arising from or related to the implementation, interpretation and enforcement of this Order.

Dated: New York, New York

\_\_\_\_\_, 2020

UNITED STATES BANKRUPTCY JUDGE

## Exhibit B

**Proposed Final Order** 

## UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re:

GRUPO AEROMÉXICO, S.A.B. de C.V., et al.,

Debtors.<sup>1</sup>

Chapter 11

Case No. 20-11563 (\_)

(Joint Administration Pending)

Pq

# FINAL ORDER AUTHORIZING (i) DEBTORS TO PAY CERTAIN PREPETITION TAXES, GOVERNMENTAL ASSESSMENTS AND FEES AND (ii) FINANCIAL INSTITUTIONS TO HONOR AND PROCESS RELATED CHECKS AND TRANSFERS

Upon the motion (the "Motion")<sup>2</sup> of Grupo Aeroméxico, S.A.B. de C.V. and its affiliates that are debtors and debtors in possession in these cases (collectively, the "Debtors") pursuant to sections 105(a), 363(b), 507(a) and 541 of title 11 of the United States Code (the "Bankruptcy Code"), for entry of an interim order and final order (this "Order") authorizing but not directing, the Debtors to pay taxes, assessments, fees and charges incurred by the Debtors in the ordinary course of business (without regard to whether such obligations accrued or arose before, on or after the Petition Date), including any such taxes, assessments, fees and charges subsequently determined to be owed by the Debtors (collectively, the "Taxes and Fees"), all as set forth more fully in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.); and consideration of the Motion and the

<sup>&</sup>lt;sup>1</sup> The Debtors in these cases, along with each Debtor's registration number in the applicable jurisdiction, are as follows: Grupo Aeroméxico, S.A.B. de C.V. 286676; Aerovías de México, S.A. de C.V. 108984; Aerolitoral, S.A. de C.V. 217315; Aerovías Empresa de Cargo, S.A. de C.V. 437094-1. The Debtors' corporate headquarters is located at Paseo de la Reforma No. 243, piso 25 Colonia Cuauhtémoc, Mexico City, C.P. 06500.

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

Pq

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 it appearing 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 Sánchez Declaration, filed contemporaneously with the Motion, 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 Debtors and their estates as contemplated by Bankruptcy Rule 6003(b) and is in the best interests of the Debtors, their estates, 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 hereby granted on a final basis as set forth herein.
- 2. The Debtors are authorized, but not directed, in their sole discretion, to pay the Taxes and Fees (without regard to whether the Taxes and Fees accrued or arose before, on or after the Petition Date), including but not limited to all of those Taxes and Fees subsequently determined, upon audit or otherwise, to be owed.
- 3. All applicable banks and other financial institutions are hereby authorized to receive, process, honor and pay any and all checks, drafts, wires, check transfer requests or automated clearinghouse transfers evidencing amounts paid by the Debtors under this Order whether presented prior to, on or after the Petition Date to the extent the Debtors have good

funds standing to their credit with banks or other financial institutions. Such banks and financial institutions are authorized to rely on the representations of the Debtors as to which checks are issued or authorized to be paid pursuant to this Order without any duty of further inquiry and without liability for following the Debtors' instructions.

- 4. Nothing in this Order or any action taken by the Debtors in furtherance of the implementation hereof shall be deemed to constitute an assumption or rejection of any executory contract or unexpired lease pursuant to Bankruptcy Code section 365, and all of the Debtors' rights with respect to such matters are expressly reserved.
- 5. Notwithstanding the relief granted herein and any actions taken hereunder, nothing contained herein shall (a) create, nor is it intended to create, any rights in favor of, or enhance the status of any claim held by any person or entity or (b) be deemed to convert the priority of any claim from a prepetition claim into an administrative expense claim.
- 6. Nothing in this Order shall be construed as prejudicing the rights of the Debtors to dispute or contest the amount of or basis for any claims against the Debtors in connection with or relating to the Taxes and Fees.
- 7. Nothing in this Order nor the Debtors' payment of claims pursuant to this Order shall be construed as (a) an agreement or admission by the Debtors as to the validity or priority of any claim on any grounds, (b) a waiver or impairment of any of the Debtors' rights to dispute any claims on any grounds, (c) a promise by the Debtors to pay any claim, or (d) an implication or admission by the Debtors that such claim is payable pursuant to this Order.
- 8. Any Bankruptcy Rule (including, but not limited to, Bankruptcy Rule 6004(h)) or Local Rule that might otherwise delay the effectiveness of this Order is hereby waived, and the terms and conditions of this Order shall be effective immediately and enforceable upon its entry.

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9. The contents of the Motion and the notice procedures set forth therein are good

and sufficient notice and satisfy the Bankruptcy Rules and the Local Bankruptcy Rules for the

Southern District of New York, and no other or further notice of the Motion or the entry of this

Order shall be required.

10. The Debtors are authorized to take all such actions as are necessary or appropriate

to implement the terms of this Order.

11. This Court shall retain exclusive jurisdiction to hear and determine all matters

arising from or related to the implementation, interpretation and enforcement of this Order.

Dated: New York, New York

, 2020

UNITED STATES BANKRUPTCY JUDGE

### Exhibit C

**Governmental Authorities List** 

Governmental Authority	Address
ABERDEEN REGIONAL AIRPORT	123 S. LINCOLN ST.
	ABERDEEN, SD 57401
	United States
	600 NOROESTE AERPOPUERO
	INTERNACIONAL JUAN SANTA
AERIS HOLDING COSTA RICA SA	MARIA
	ALAJUELA CANLOGE
	ALAJUELA, SAN JOSE Costa Rica
	800 LEIGH CAPREOL PLACE SUITE
	1000 LEIGH CAFREOL FLACE SUITE
AEROPORTS DE MONTREAL	DORVAL, QUEBEC H4Y 0A5
	Canada
	CARRETERA INTERAMERICANA
	EDIFICIO AEROPUERTO
AEROPUERTO INTERNACIONAL DE	INTERNACIONAL DE TOCUMEN
TOCUMEN SA	TERMINAL AEREA Y DE PASAJEROS
	PANAMA, PANAMA
	Panama
	AEROPUERTO INTERNACIONAL LAS
AEROPUERTOS DOMINICANOS	AMERICAS SANTO DOMINGO
SIGLO XXI SA	SANTO DOMINGO, SANTO DOMINGO
	10204
	Dominican Republic PO BOX 38085
AEROSTAR AIRPORT HOLDINGS	SAN JUAN, PR 00937 1085
LLC	United States
	CAPITAL FEDERAL
AFIP	CAPITAL FEDERAL
	BUENOS AIRES, ARGENTINA
	Argentina
AFP CONFIA  AFP CRECER	ALAMEDA DOCTOR MANUEL
	ENRRIQUE ARAUJO N° 3530
	ESCALON
	EL SALVADOR, SAN SALVADOR 1101
	El Salvador
	ALEMEDA DOCTOR MANUEL
	ENRRIQUE ARAUJO N° 1100
	ESCALON EL SALVADOR SANSALVADOR 1101
	EL SALVADOR, SAN SALVADOR 1101 El Salvador
	Li Saivauui

Governmental Authority	Address
AGENCIA NACIONAL DE AVIACAO CIVIL	SETOR COMERCIAL SUL QUADRA 09 LOTE C ED PARQUE CIDADE CORPORATE TORRE A BRASILIA, BRASILIA Brazil
AGENCIA NACIONAL DE TELECOMUNIC ANATEL	RUA VERGUEIRO 3073 SAO PAULO, SAO PAULO 4101300 Brazil
AGENCIA TRIBUTARIA	23 CALLE ALCALA 28200 MADRID ESPAÑA MADRID, ESPAÑA Spain
AIRPORT AUTHORITY OF THE CITY OF OMAHA	4501 ABBOTT DR SUITE 2300 OMAHA, NE 68110 United States
AIRPORT AUTHORITY OF WASHUE COUNTY	P.O. BOX 12490 RENO, NV 89510 United States
AKRON-CANTON REGIONAL AIRPORT	5400 LAUBY ROAD NW NORTH CANTON, OH 44720 United States
ALBANY COUNTY AIRPORT	ARFF BLDG., 2ND FLOOR ALBANY, NY 12211 United States
ALBERT J ELLIS JACKSONVILLE AIRPORT	264 ELLIS AIRPORT RD RICHLANDS, NC 28574 United States
ALBERT URESTI MPA PCC	PO BOX 2903 SAN ANTONIO, TX 78299 2903 United States
ALBUQUERQUE INT L SUNPORT	P.O. BOX 9948 ALBUQUERQUE, NM 87119-1048 United States
ALBUQUERQUE INTERNATIONAL AIRPORT	P BOX 9948 ALBUQUERQUE, NM United States
ALCALDIA DE MANAGUA	MANAGUA MANAGUA, NICARAGUA Nicaragua

Governmental Authority	Address
ALCALDIA MAYOR DE BOGOTA	CARRERA 8 NO 10 65
	BOGOTA DC
	BOGOTA, COLOMBIA
	Colombia
	AV NORTE SUR 4 CRUCE CON AV
	LECUNA ENTRE ESQ REDUCTO Y
ALCALDIA MUNICIPIO LIBERTADOR	GLORIETA EDIF GLORIETA PISO 1
DEL DISTRITO CAPITA	PARROQUIA SANTA TERESA
	LIBERTADOR, CARACAS 1010
	Venezuela
ALDINE INDEPENDENT SCHOOL	P.O. BOX 203989
DESTRICT	HOUSTON, TX 77216-3989
DESTRUCT	United States
ALDINE INDEPENDENT SCHOOL	14910 ALDINE WESTFIELD ROAD
DISTRICT	HOUSTON, TEXAS 77032
	United States
ALEXANDRIA INTERNATIONAL	1611 ARNOLD DRIVE
AIRPORT	ALEXANDRIA, LA 71303
-	United States
ALL EGHENY GOLDVEY A IRRORE	1000 AIRPORT BOULEVARD, SUITE
ALLEGHENY COUNTY AIRPORT	4000
AUTHORITY	PITTSBURGH, PA 15231-0370
	United States
ALPENA COUNTY REGIONAL	1617 AIRPORT RD
AIRPORT	ALPENA, MI 49707
	United States
ANCHORAGE INTERNATIONAL	P.O. BOX 196960
AIRPORT TED STEVENS	ANCHORAGE, AK 99519-6960
	United States
ANN HARRIS BENNETT	PO BOX 4622 HOUSTON, TX 77210 4622
ANN HARRIS DEINNETT	United States
	ALEXANDER HAOUSE
APD TAX	LONDON, UK
	U.K.
ARTHUR J GALLAGHER RISK MANAGEMENT SERVICES INC	TWO PIERCE PIACE
	ITASCA, IL 60143
	United States
ASHEVILLE REGIONAL AIRPORT	708 AIRPORT ROAD
	FLETCHER, NC 28732
	United States
	Office Blates

Governmental Authority	Address
ASOCIACION DE LINEAS AEREAS	CENTRO FINANCIERO INVERCASA TORRE III PRIMER PISO
	MANAGUA, MANAGUA
	Nicaragua
ASPEN PITKIN COUNTY	233 E. AIRPORT RD SUITE A
	ASPEN, CO 81611
	United States
AUSTIN STRAUBEL INT L AIRPORT	2077 AIRPORT DRIVE
	GREENBAY, WI 54313-5596
	United States 1313 PONCE DE LEON BLVD STE 201
AVIATION INDUSTRY	CORAL GABLES, FL 33134
CONSULTANTS LLC	United States
	SACRAMENTO 1
AYUNTAMIENTO DE MADRID	MADRID, MADRID
	Spain
	150 CEMENTERIO OBRERO
BAC SAN JOSE TRIBUTACION	SAN JOSE
DIRECTA	SAN JOSE, SAN JOSE
	Costa Rica
BALTIMORE WASHINGTON	PO BOX 46129
INTERNATIONAL	BALTIMORE, MD 21240 6129
II TEM WITO WIE	United States
	175 ESTE PARQUE CENTRAL
BANCO DE COSTA RICA	CENTRO
	SAN JOSE, SAN JOSE
	Costa Rica
BANCO DE LA NACION ARGENTINA	CAPITAL FEDERAL BUENOS AIRES
ANAC	BUENOS AIRES BUENOS AIRES, SAN JOSE
ANAC	Argentina
	PO BOX 1131
BARKLEY REGIONAL AIRPORT	PADUCAH, KY 42002 1131
	United States
BATON ROUGE AIRPORT	9430 JACKIE COLHRAN DR. SUITE 212
	TERMINAL BLDG.
	BATON ROUGE, LA 70807
	United States
BAY COUNTY INTERNATIONAL AIRPORT	6300 WEST BAY PARKWAY
	PANAMA CITY BEACH, FL 32409
	United States

Governmental Authority	Address
BBVA BANCOMER SA INSTITUCION DE BANCA MULTIPLE GRUPO FINANCIERO BBVA BANCOMER	AV PASEO DE LA REFORMA 510 JUAREZ MEXICO, CDMX 6600 Mexico
BELASTINGDIENST	POSTBUS 222 HOOFDDORP, HOOFDDORP 2130 AE The Netherlands
BELLINGHAM INTERNATIONAL AIRPORT	P.O. BOX 1677 BELLINGHAM, WA 98227-1677 United States
BILLINGS LOGAN INTERNATIONAL AIRPORT	1901 TERMINAL CR BILLINGS, MT 59105 United States
BIRMINGHAM INT L AIRPORT	5900 AIRPORT HWY BIRMINGHAM, AL 35212 United States
BISHOP INTERNATIONAL AIRPORT	G3425 WEST BRISTOL ROAD FLINT, MI 48507 United States
BLUE GRASS AIRPORT	4000 TERMINAL DRIVE SUITE 206 LEXINGTON, KY 40510 United States
BOISE AIR TERMINAL	3201 AIRPORT WAY BOISE, ID 83705 United States
BRADLEY INT L AIRPORT	P.O. BOX 317546 NEWINGTON, CT 06131-7546 United States
BRALSER SA	PLAZA INDEPENDENCIA 831 APTO 905 MONTEVIDEO, MONTEVIDEO Uruguay
BRASILMEX	WILMINGTON TRUST 1100 NORTH MARKET STREET WILMINGTON, DE 19890 United States
BROWNSVILLE SOUTH PADRE	700 AMELIA EARHART DR BROWNSVILLE, TX 78521 United States
BURBANK GLENDALE PASADENA AIRPORT	2627 HOLLYWOOD WAY BURBANK, CA 91595 United States

Governmental Authority	Address
BURLINGTON INTERNATIONAL AIRPORT BTV	1200 AIRPORT DRIVE BOX 1
	SOUTH BURLINGTON, VT 5403
	United States
BUSH FIELD AIRPORT	1501 AVIATION WAY
	AUGUSTA, GA 30906
	United States
	125 AL ESTE DEL TEATRO NACIONAL
CAJA COSTARRICENSE DE	CENTRO
SEGURIDAD SOCIAL	SAN JOSE, SAN JOSE
	Costa Rica
CAJA DE SEGURO SOCIAL DEPTO DE	EDIFICIO CENTURY TOWER P17 O1721
FINANZAS	PANAMA, PANAMA
	Panama
CAMARA DE COMERCIO DE LA	21 NUM 661 ESQ A
REPUBLICA DE CUBA	LA HABANA, LA HABANA
	Cuba
CANADA BORDER SERVICES	55 BAY ST NORTH 6TH FLOOR
AGENCY	HAMILTON, ONTARIO L8R3P7
	Canada
CAPITAL REGION AIRPORT	4100 CAPITAL CITY BLVD
AUTHORITY	LANSING, MI 48906 United States
	1 RICHARD E BYRD TERMINAL
CAPITAL REGION AIRPORT	DRIVE
COMMISSION	RICHMOND, VA 23250 2400
COMMISSION	United States
	200 CWA DR SUITE 201
CENTRAL WISCONSIN AIRPORT	MOSINEE, WI 54455
CENTRAL WISCONSINTAIN ORT	United States
CHARLES M SCHULZ SONOMA	2290 AIRPORT BLVD
COUNTY AIRPORT ATTN PFC	SANTA ROSA, CA 95403
COLLECTION	United States
	5500 INTERNATIONAL BLVD 101
CHARLESTON INTERNATIONAL	CHARLESTON, SC 29418-6911
AIRPORT	United States
	AVIATION DIRECTORS OFFICE PO
CHARLOTTE DOUGLAS INTERNATIONAL AIRPORT	BOX 19066
	CHARLOTTE, NC 28219
	United States
CHARLOTTESVILLE ALBEMARLE AIRPORT AUTHORITY	100 BOWEN LOOP SUITE 200
	CHARLOTTESVILLE, VA 22911
	United States

Governmental Authority	Address
	1001 AIRPORT ROAD, SUITE 14
CHATTANOOGA METRO AIRPORT	CHATTANOGA, TN 37421
	United States
CHAUTALIOUA	3163 AIRPORT DR
CHAUTAUQUA	JAMESTOWN, NY 14701
COUNTY/JAMESTOWN	United States
	727 FLY DONT DRIVE
CHERRY CAPITAL AIRPORT	TRAVERSE CITY, MI 49686
	United States
	KENTON COUNTY AIRPORT BOARD
CINCINNATI NORTHERN	PO BOX 752000
KENTUCKY	CINCINNATI, OH 45275 2000
	United States
	201 W COLFAX AVENUE
CITY AND COUNTY OF DENVER	DENVER, CO 80228
	United States
	PO BOX 1971
CITY OF AMARILLO	AMARILLO, TX 79105
	United States
	P.O. BOX 920500
CITY OF ATLANTA	ATLANTA, GA 30392-0500
	United States
	3600 PRESIDENTAL BLVD.
CITY OF AUSTIN	AUSTIN, TX 78719
	United States
	73 HARLOW STREET
CITY OF BANGOR	BANGOR, ME 4401
	United States
	121 N LA SALLE STREET ROOM 700
CITY OF CHICAGO	CHICAGO, IL 60602
	United States
CITY OF CHICAGO MIDWAY	333 S. STATE ST., SUITE 420
	CHICAGO, IL 60604
	United States
CITY OF CHICAGO O HARE	333 S STATE ST
	CHICAGO, IL 60604
	United States
	PO BOX 3420
CITY OF CHICO	CHICO, CA 95927 3420
	United States

Governmental Authority	Address
CITY OF CORPUS CHRISTI	1000 INTERNATIONAL DRIVE
INTERNATIONAL AIRPORT	CORPUS CHRISTI, TX 78406
	United States
	400 EAST FIRST ST.
CITY OF DES MOINES	DES MOINES, IA 50309
	United States
	800 MUNICIPAL DRIVE
CITY OF FARMINGTON	FARMINGTON, NM 87401
	United States
	4995 EAST CLINTON WAY
CITY OF FRESNO AIRPORTS	FRESNO, CA 93727
	United States
	308 CONSTITUTION WAY
CITY OF IDAHO FALLS IDAHO	IDAHO FALLS, ID 83405
	United States
	P.O. BOX 844124
CITY OF KANSAS CITY	KANSAS CITY, MO 64184-4124
	United States
	101 NORTH COLLAGE STREET
CITY OF KILLEEN	KILLEN, TX 76540
	United States
	333 W OCEAN BLDV
CITY OF LONG BEACH	LONG BEACH, CA 90802
	United States
	PFC FILE 54078
CITY OF LOS ANGELES	LOS ANGELES, CA 90054-0078
	United States
	1625 13TH STREET
CITY OF LUBBOCK TEXAS	LUBBOCK, TX 79401
	United States
	PO BOX 220
CITY OF MCALLEN	MCALLEN, TX 78505 0220
	United States
CITY OF MIDLAND MIDLAND	9506 LA FORCE BLVD
INTERNATIONAL AIR & SPACE	MIDLAND, TX 79711
SPORT	United States
CITY OF MINOT	PO BOX 5006
	MINOT, ND 58702 5006
	United States
CITY OF MISSISSAUGA	300 CITY CENTRE DRIVE
	MISSISSAUGA, ON L5B3C1
	Canada

Governmental Authority	Address
	TERMINAL DE 3 RD FLOOR
CITY OF PHILADELPHIA	PHILADELPHIA, PA 19153
	United States
	PO BOX 78975
CITY OF PHOENIX	PHOENIX, AZ 850628975
	United States
	300 SIXTH ST
CITY OF RAPID CITY	RAPID CITY, SD 57701
	United States
	6911 NO 3 ROAD
CITY OF DICHMOND	RICHMOND, BRITISH COLUMBIA
CITY OF RICHMOND	V6Y2C1
	Canada
	9800 AIRPORT BLVD.
CITY OF SAN ANTONIO	SAN ANTONIO, TX 78216-9990
	United States
	1701 AIRPORT BOULEVARD SUITE B
CITY OF SAN JOSE	1130
CIT I OF SAN JOSE	SAN JOSE, CA 95110
	United States
	BUSINESS TAX & REG PERMIT DEPT
CITY OF SAN JOSE FINANCE	34370 PO BOX 39000
CIT I OF SAN JOSE FINANCE	SAN FRANCISCO, CA 94139 0001
	United States
	5103 HOLLYWOOD AVENUE SUITE
CITY OF SHREVEPORT	300
CITT OF SHIKE VELOKT	SHREVEPORT, LA 71109
	United States
	405 6TH STREET PO BOX 447
CITY OF SIOUX CITY	SIOUX CITY, IA 51101
	United States
	2300 N AIRPORT BLVD STE100
CITY OF SPRINGFIELD MISSOURI	SPRINGFIELD, MO 65802
	United States
CITY OF YAKIMA	129 N 2ND STREET
	YAKIMA, WA 98901
	United States
	200 TERMINAL DRIVE
COASTAL CAROLINA REGIONAL	NEW BERN, NC 28562 6455
	United States

Cavammental Authority	Address
Governmental Authority	
	7770 DRENNAN ROAD
COLORADO SPRINGS AIRPORT	COLORADO SPRINGS, CO 80916
	United States
COLUMBUS REGIONAL AIRPPORT	P.O. BOX 360476
AUTHORITY ACCOUNT	COLUMBUS, OH 43236
RECEIVABLE	United States
	BOULEVARD DE LOS HEROES EDIF
COMISION EJECUTIVA PORTUARIA	TORRE ROBLE
AUTONOMA	METROCENTRO
AUTONOMA	EL SALVADOR, SAN SALVADOR 1101
	El Salvador
COMMISSIONER OF TAXATION AND	P.O. BOX 1833
	ALBANY, NY 12201-1833
FINACE	United States
	SAN JOSE LA URUCA CONTIGUO A
CONCEIO TECNICO DE AVIACION	LA DIRECCION GENERAL DE
CONSEJO TECNICO DE AVIACION	MIGRACION Y ENTRANJERIA
CIVIL	SAN JOSE, SAN JOSE
	Costa Rica
	PO BOX 805438
COOK COUNTY TREASURER	CHICAGO, IL 60680 4116
	United States
	123 ROGER SMITH AVE
CORTEZ MUNICIPAL AIRPORT	CORTEZ, CO 81321
	United States
	825 5TH STREET
COUNTY OF HUMBOLDT	EUREKA, CA 95501
	United States
	PO BOX 508
COUNTY OF SACRAMENTO	SACRAMENTO, CA 95812 0508
COUNTY OF STICKINGENIE	United States
COUNTY OF VOLUSIA	123 W INDIANA AVENUE
	DELAND, FL 32720 4615
	United States
	111 8TH AVENUE
CT CORPORATION SYSTEM	NEW YORK, NY 10011
CI CORPORATION SISIEM	United States
	Omicu States

Governmental Authority	Address
CUERPO ESPECIALIZADO DE SEGURIDAD AEROPORTUARIA	CALLE ING ZOILO HERMOGENES GARCIA ANTIGUA PROLONGACION RUTA 66 SANTO DOMINGO, SANTO DOMINGO 15801 Dominican Republic
DADE COUNTY AVIATION DEPT	P.O. BOX 592616 MIAMI, FL 33159 United States
DALLAS LOVE FIELD AIRPORT	8008 CEDAR SPRINGS ROAD, LOCK BOX 16 DALLAS, TX 75235 United States
DANE COUNTY AIRPORT	4000 INTERNATIONAL LANE MADISON, WI 53704 United States
DAYTON BEACH INTERNATIONAL AIRPORT	DEPARTMENT OF AVIATION 360 TERMINAL DRIVE SUITE 300 VANDALIA OH, OH 45377 United States
DECATUR AIRPORT	910 AIRPORT ROAD DECATUR, IL 62521 United States
DEL RIO INTL	1104 WEST 10TH STREET DEL RIO, TX 78840 United States
DEPARTAMENTO DE POLICIA FEDERAL	RUA RICARDO CAVENIDAATTON 375 LAPA DE BAIXO SAO PAULO, SAO PAULO 5035110 Brazil
DEPARTMENT OF AVIATION	DAYTON INTL. AIRPORT VANDALIA, OH 45377 United States
DEPARTMENT OF HOMELAND SECURITY	P. O. BOX 93963 CHICAGO, IL 60673-3963 United States
DEPARTMENT OF HOMELAND SECURITY BOREAU OF CUSTOMS AND BORDER PROTECTION	US CBP FP&F OFFICE JFK INTL AIRPORT BLDG 77 200 JAMAICA, NY 11430-0000 United States

Governmental Authority	Address
	324 25 STREET
DEPARTMENT OF THE TREASURY	OGDEN, UT 84401-0058
	United States
	P.O. DRAWER 619428
DFW INTERNATIONAL AIRPORT	DFW AIRPORT, TX 75261-9428
	United States
DGAC DIRECTION GENERALE DE	50 RUE HENRY FARMAN
L'AVIATION CIV	PARIS, PARIS 75015
LAVIATION CIV	France
	CARRERA 6 NO 15 32
DIAN IMPUESTOS	BOGOTA, COLOMBIA
	Colombia
	MIGUEL CLARO 1314
DIRECCION GENERAL DE	PROVIDENCIA
AERONAUTICA CIVIL	SANTIAGO, SANTIAGO 7500000
	Chile
	AEROPUERTO LA AURORA
DIRECCION GENERAL DE	SAN JOSE
AERONAUTICA CIVIL	ZONA 13
	GUATEMALA, GUATEMALA
	Guatemala
	BUENOS AIRES 149 Y 10 DE AGOSTO
DIRECCION GENERAL DE AVIACION	CASILLA NO17012077
CIVIL DE LA REPUBLICA DE	BUENOS AIRES 149 Y 10 DE AGOSTO
ECUADOR	CASILLA NO17012077
Zeen Don	QUITO, QUITO
	Ecuador
	AUTOPISTA 30 DE MAYO CIUDAD
DIRECCION GENERAL DE	GANADERA
GANADERIA	SANTO DOMINGO, DISTRITO
	NACIONAL 11801
	Dominican Republic
DIRECCION GENERAL DE	AV MEXICO 48 GAZCUE
	SANTO DOMINGO, SANTO DOMINGO
IMPUESTOS INTERNOS	10204
	Dominican Republic
DIDECCION CENED AL DE DICREGOS	MANAGUA
DIRECCION GENERAL DE INGRESOS	MANAGUA, NICARAGUA
	Nicaragua

Governmental Authority	Address
DIRECCION GENERAL DE MIGRACION	30 DE MAYO ESQUINA HEROES DE LUPERON DISTRITO NACIONAL, SANTO DOMINGO Dominican Republic
DIRECCION NACIONAL DE AVIACION CIVIL E INFRAESTRUCTURA AERONAUTICA	AV WFERREIRA ALDUNATE 5519 ALDUNATE CANELONES, URUGUAY 12100 Uruguay
DIRECCION NACIONAL DE MIGRACIONES	CAPITAL FEDERAL BUENOS AIRES BUENOS AIRES, ARGENTINA Argentina
DOTHAN HOUSTON COUNTY AIRPORT AUTHORITY	800 AIRPORT DRIVE SUITE 15 DOTHAN, AL 36303 United States
DULUTH INTERNATIONAL AIRPORT	4701 GRIDEN DRIVE DULUTH, MN 55811 United States
EAGLE COUNTY AIRPORT	AIRPORT MANAGER BOX 850 EAGLE, CO 81631 United States
EL PASO INT L AIRPORT	6701 CONVAIR RD. EL PASO, TX 79925 United States
ELKO REGIONAL AIRPORT	975 TERMINAL WAY ELKO, NV 89801 United States
EMPRESA ADMINISTRADORA DE AEROPUERTOS INTERNACIONALES	KILOMETRO 11 CARRETERA NORTE MANAGUA, NICARAGUA Nicaragua
EMPRESA PUBLICA METROPOLITANA DE SERVICIOS AEROPORTUARIOS	AEROPUERTO INTERNACIONAL MARISCAL SUCRE QUITO, QUITO Ecuador
ERIE MUNICIPAL AIRPORT	4411 WEST 12 STREET ERIE, PA 16505 United States
ESTADO MINISTERIO DE HACIENDA	AVENIDA 2 CALLE 1 Y 3 DIAGONAL AL TEATRO NACIONAL SAN JOSE, SAN JOSE Costa Rica

Governmental Authority	Address
EUGENE AIRPORT	28855 LOCKHEED DR.
	EUGENE, OR 97402
	United States
FAIRBANKS INTERNATIONAL	6450 AIRPORT WAY SUITE 1
AIRPORT	FAIRBANKS, AK 99709
AIRFORT	United States
	400 AIRPORT ROAD SUITE 1
FAYETTEVILLE REGIONAL AIRPORT	FAYETTEVILLE, NC 28306
	United States
	17 AVENIDA NORTE Y ALAMEDA
	JUAN PABLO II CENTRO DE
FDOS DE ACTVS ESPS DEL MIN JUST	GOBIERNO
Y SEG PUB DGM Y E	NA
	EL SALVADOR, SAN SALVADOR 1101
	El Salvador
	RUA DA CONSOLAZAO 293
FGTS CAIXA ECONOMICA FEDERAL	SAO PAULO, SAO PAULO 1301000
	Brazil
EIDEICOMICO MEDCANITH FONDO	AV. DE LOS SHYRIS N37-313 Y EL
FIDEICOMISO MERCANTIL FONDO	TELEGRAFO
DE PROMOCION TURISTICA DEL	QUITO, QUITO
ECUADOR	Ecuador
EIDEICOMICO MEDCANIEU OLUDODE	AV 12 DE OCTUBRE N26-97
FIDEICOMISO MERCANTIL QUIPORT	QUITO, QUITO
ONSHORE TRUST	Ecuador
	6200 S PULLIAM DR 204
FLAGSTAFF PULLIAM	FLAGSTAFF, AZ 86005
	United States
ELODIDA DEDADEMENTO DE	5050 W. TENNESSEE ST
FLORIDA DEPARTMENT OF	TALLAHASSEE, FL 32399-0100
REVENUE	United States
	CARRERA 13 NO 28 01 PISO 8
FONDO PROMOCION TURISTICA	BOGOTA DC
COLOMBIA	BOGOTA, COLOMBIA
	Colombia
FORT LAUDERDALE INT L AIRPORT	320 TERMINAL DRIVE
	FORT LAUDERDALE, FL 33315
	United States
	6700 MCKENNON BLVD SUITE 200
FORT SMITH REGIONAL AIRPORT	FORT SMITH, AR 72903
	United States

Governmental Authority	Address
	SUITE 209
FORT WAYNE ALLEN CITY	FORT WAYNE, IN 46809-3194
	United States
	P.O. BOX 942857
FRANCHISE TAX BOARD	SACRAMENTO, CA 94257
	United States
	1616 AIRPORT CIR
FRIEDMAN MEMORIAL AIRPORT	HAILEY, ID 83333 5534
	United States
CAG DOCUMENTA GOCIEDAD	AVENIDA PETAPA 42 51 ZONA 12
G4S DOCUMENTA SOCIEDAD	GUATEMALA, GUATEMALA 1012
ANONIMA	Guatemala
CARIEGIAL E DECIONAL AIDDORT	3880 N.E. 39TH AVENUE, SUITE A
GAINESVILLE REGIONAL AIRPORT	GAINESVILLE, FL 32609
ADMIN	United States
	850 GALLATIN FIELD ROAD
GALLATIN AIRPORT AUTHORITY	BELGRADE, MT 59714
	United States
	16 RUE DES CAPUCINES
GECINA SA	PARIS, PARIS 75084
	France
GEODGE DUGU DIEDERGONEDIENE AL	P.O. BOX 60106
GEORGE BUSH INTERCONTINENTAL	HOUSTON, TX 77205-0106
AIRPORT	United States
CEDAL D. D. FORD INTERNATIONAL	5500 4TH STREET S.E.
GERALD R FORD INTERNATIONAL	GRAND RAPIDS, MI 49512
AIRPORT	United States
CH LETTE CAMPDELL COLDITY	2000 AIRPORT ROAD SUITE 108
GILLETTE-CAMPBELL COUNTY	GILLETTE, WY 82716
AIRPORT	United States
	VICTORIA 310
GOB EDO CHIH SECRETARIA DE	CENTRO
HACIENDA	CHIHUAHUA, CHIHUAHUA 31000
	Mexico
GOBIERNO DE LA CIUDAD DE MEXICO	PLAZA DE LA CONSTITUCION SN
	CENTRO AREA 1
	MEXICO, CDMX 6000
	Mexico
	DOMICILIO CONOCIDO
GOBIERNO DEL EDO LIBRE Y SOBERANO DE QUINTANA ROO	QUINTANA ROO
	CANCUN, QUINTANA ROO 99999
	Mexico

Governmental Authority	Address
GOBIERNO DEL ESTADO DE BAJA CALIFORNIA	VIA RAPIDA ORIENTE NO 1 ZONA DEL RIO TIJUANA, BAJA CALIFORNIA 22010 Mexico
GOBIERNO DEL ESTADO DE CAMPECHE	CALLE JUAREZ MZ 40 FRACC JUSTO SIERRA CAMPECHE, CAMPECHE 24166 Mexico
GOBIERNO DEL ESTADO DE COAHUILA DE ZARAGOZA	1ER PISO JUAREZ Y ZARAGOZA SN ZONA CENTRO SALTILLO, COAHUILA DE ZARAGOZA 25000 Mexico
GOBIERNO DEL ESTADO DE COLIMA	3ER ANILLO PERIFERICO ESQ EJERCITO MEXICANO SN EL DIEZMO COLIMA, COLIMA 28010 Mexico
GOBIERNO DEL ESTADO DE DURANGO	BLVD FELIPE PESCADOR 800 PONIENTE DURANGO CENTRO DURANGO, DURANGO 34000 Mexico
GOBIERNO DEL ESTADO DE MEXICO	AV LERDO PONIENTE 300 CENTRO TOLUCA, MEXICO 50000 Mexico
GOBIERNO DEL ESTADO DE MICHOACAN DE OCAMPO	JOSE MARIA ARTEAGA 94 CENTRO ERONGARICUARO, MICHOACAN DE OCAMPO 61630 Mexico
GOBIERNO DEL ESTADO DE OAXACA	CARRETERA OAXACA ISTMO KM 11.5 SN OAXACA, OAXACA 68270 Mexico
GOBIERNO DEL ESTADO DE PUEBLA	11 ORIENTE 2224 AZCARATE PUEBLA, PUEBLA 34000 Mexico

Governmental Authority	Address
GOBIERNO DEL ESTADO DE SONORA	DOCTOR PALIZA Y COMONFORT SN
	CENTENARIO
	HERMOSILLO, SONORA 83260
	Mexico
GOBIERNO DEL ESTADO DE	PASEO DE LA SIERRA 435 REFORMA
TABASCO	VILLAHERMOSA, TABASCO 86080
IADASCO	Mexico
	AV ENRIQUEZ SN
GOBIERNO DEL ESTADO DE	CENTRO
VERACRUZ DE IGNACION DE LA	BOCA DEL RIO, VERACRUZ DE
LLAVE	IGNACIO DE LA LLAVE 99999
LLAVE	Mexico
	BLVD DE LOS HEROES DE
	CHAPULTEPEC 1902
GOBIERNO DEL ESTADO DE	CD GOBIERNO
ZACATECAS	ZACATECAS, ZACATECAS 98160
	Mexico
	AV 22 DE ENERO NO001
GOBIERNO DEL ESTADO LIBRE Y	CENTRO
SOBERANO DE QUINTANA ROO	CHETUMAL, QUINTANA ROO 77000
SOBLIGITO DE CONTINUA NO	Mexico
	2080 AIRPORT ROAD
GOLDEN TRIANGLE REGIONAL	COLUMBOS, MS 39701
	United States
	800 EAGLE DRIVE
GRAND JUNCTION REGIONAL	GRAND JUNCTION, CO 81506
AIRPORT AUTHORITY	United States
	2800 TERMINAL DRIVE
GREAT FALLS INT L AIRPORT	GREAT FALLS, MT 59404
	United States
CDE AMERICAN AND CANAL TRANS	ONE JEFF FUQUA BOULEVARD
GREATER ORLANDO AVIATION	ORLANDO, FL 32827 4399
AUTHORITY	United States
GREATER TORONTO AIRPORT AUTHORITY	LESTER B PEARSON INTERNATIONAL
	AIRPORT
	PO BOX 6031 TORONTO AMF,
	ONTARIO L5P 1B2
	TORONTO, ON L5P 1B2
	Canada

Governmental Authority	Address
GULFPORT BILOXI INTERNATIONAL AIRPORT	14035 - L AIRPORT ROAD
	GULFPORT, MS 39503
	United States
	519 RIO GRANDE
GUNNISON-CRESTED BUTTE RGNL	GUNNISON, CO 81230
	United States
	1002 TERMINAL DRIVE
HATTIESBURG/LAUREL REGIONAL	MOSELLE, MS 39459
	United States
HELENA REGIONAL AIRPORT	2850 MERCER LOOP
AUTHORITY	HELENA, MT 59602
ACTIONI I	United States
	4 RUE LEON PATOUX
HELIUM	REIMS, CEDEX 2 51686
	France
HILLSBOROUGH COUNTY	P.O. BOX 22287
AVIATION AUTH	TAMPA, FL 33622
AVIATION ACTI	United States
	120 BEACH CITY ROAD
HILTON HEAD ISLAND AIRPORT	HILTON HEAD ISLAND, SC 29926
	United States
	ALEXANDER HOUSE 21 VICTORIA
HM REVENUE AND CUSTOMS UK	AVENUE
TAX	LONDRES, LONDRES TW61JH
	U.K.
	HOME OFFICE SHARED SERVICE
HOME OFFICE	CENTRE
	NEWPORT, HO 5003 NP209BB
	U.K.
HONOLULU INTERNATIONAL	400 RODGERS BOULEVARD, ?74
AIRPORT	HONOLULU, HI 96819-1897
111111111111111111111111111111111111111	United States
	1000 GLENN HEARN BOULEVARD
HUNTSVILLE MADISON COUNTY	BOX 20008
AIRPORT AUTHORITY	HUNTSVILLE, AL 35824
	United States
INATUR IMPTO AL TURISMO	AVENIDA FRANCISCO DE MIRANDA
	COMPLEJO MINTUR TORRE SUR PISO
	2
	ALTAMIRA
	CARACAS, CARACAS
	Venezuela

Governmental Authority	Address
INCHEON INTERNATIONAL AIRPORT CORPORATION	47 GONGHANG RO 424 BEON GIL JUNG GU, INCHEON 22382 South Korea
INDIANAPOLIS INT L AIRPORT	7800 COL. H. WEIR COOK MEMORIAL DRIVE, SUITE 100 INDIANAPOLIS, IN 46241-4941 United States
INSTITUTO COSTARRICENSE DE TURISMO ICT	300 SUR DE POZUELO LA URUCA SAN JOSE, SAN JOSE Costa Rica
INSTITUTO DEL FONDO NACIONAL DE LA VIVIENDA PARA LOS TRABAJADORES	BARRANCA DEL MUERTO 280 GUADALUPE INN MEXICO, CDMX 1020 Mexico
INSTITUTO DOMINICANO DE AVIACION CIVIL	AV 30 DE MARZO ESQ MEXICO SANTO DOMINGO, SANTO DOMINGO Dominican Republic
INSTITUTO ECUATORIANO DE SEGURIDAD SOCIAL	AV 10 DE AGOSTO S/N Y BOGOTA QUITO, QUITO Ecuador
INSTITUTO GUATEMALTECO DE SEGURIDAD S	7 AVENIDA 2272 ZONA 1 CENTRO CIVICO ZONA 1 GUATEMALA, GUATEMALA 10 Guatemala
INSTITUTO HONDUREÑO DE SEGURIDAD SOCIAL	CALLE PRINCIPAL FESITRAN SAN PEDRO SULA, SAN PEDRO SULA 355 Honduras
INSTITUTO MEXICANO DEL SEGURO SOCIAL	REFORMA 476 JUAREZ MEXICO, CDMX 11930 Mexico
INSTITUTO NACIONAL DE CAPACITACION Y EDUCACION SOCIALISTA	AV NUEVA GRANADA EDIFICIO ANEXO CALLE LEONICIO MARTINEZ ZONA 1 CARACAS, CARACAS Venezuela

Governmental Authority	Address
	PASE DE LOS FERRETOS 3 ENSANCHE
INSTITUTO NACIONAL DE	MIRAFLORES
FORMACION TECNICO	DISTRITO NACIONAL, SANTO
PROFESIONAL	DOMINGO
	Dominican Republic
	CENTRO CIVICO FRENTE HOSPITAL
INSTITUTO NACIONAL	BERTHA CALDERON
TEGNOLOGICO	MANAGUA, NICARAGUA
	Nicaragua
DIGENTALIZA DI CALIFILIZE DE	EDIFICIO SERVIGOV
INSTITUTO NICARAGUENSE DE	MANAGUA, NICARAGUA
SEGURIDAD SOCIAL	Nicaragua
	HOTEL CROWNE PLAZA 1 C AL SUR 1
INSTITUTO NICARAGUENSE DE	C AL OESTE 9 CALLES AL SUROESTE
TURISMO	MANAGUA, MANAGUA
	Nicaragua
	ALAMEDA JUAN PABLO II Y 39
	AVENIDA NORTE CONDOMINIO EL
INSTITUTO SALVADOREÑO DE SEG	SALVADOR
SOCIAL	ESCALON
	EL SALVADOR, SAN SALVADOR 1101
	El Salvador
	AV URANDETA SEDE DEL IVSS PH
INSTITUTO VENEZOLANO DE SEG	GRAN CARACAS
SOCIAL	CARACAS, CARACAS
	Venezuela
	P.O. BOX 159
JACKSON HOLE AIRPORT	JACKSON, WY 83001
	United States
	PO BOX 98109
JACKSON MUNICIPAL AIRPORT	JACKSON, MS 39298
AUTHORITY	United States
JACKSONVILLE AIRPORT AUTHORITY	P.O. BOX 18018
	JACKSONVILLE, FL 32229-0018
	United States
JOHN WAYNE AIRPORT	3160 AIRWAY AVENUE
	COSTA MESA, CA 92626
	United States
	BOX 1907
JOSLIN FIELD MAGIC VALLEY RGNL	TWIN FALLS, ID 83303
JOSEIN FIELD MAGIC VALLET RUNL	United States
	Office States

Governmental Authority	Address
	1873 SHELL SIMMONS DRIVE SUITE
JUNEAU INTERNATIONAL AIRPORT ATTN AIRPORT MANAGER	200
	JUNEAU, AK 99801
	United States
	1 KAJULUI AIRPORT ROAD, UNIT 5
KAHULUI AIRPORT	KAJULUI, HI 96732-2327
	United States
VALAMAZOO DATTI E CDEEV INTI	5235 PORTAGE RD.
KALAMAZOO BATTLE CREEK INTL   AIRPORT	KALAMAZOO, MI 49002
AIRPORT	United States
KALISPELL GLACIER NATIONAL	4170 HWY 2 EAST
	KALISPELL, MT 59901
PARK AIRPORT	United States
IZEX WEST INTERNATIONAL	3491 S ROOSEVELT BLVD
KEY WEST INTERNATIONAL	KEY WEST, FL 33040
AIRPORT	United States
	73 200 KUPIPI ST KONA INTL AIRPORT
KONA INTL AIRPORT AT KEAHOLE	AT KEAHOLE
KONA INTL AIRPORT AT KEAHOLE	KAILUA KONA, HI 967402645
	United States
	1 1 15 KUDANMINAMI CHIYODA KU
KOUJIMACHI TAX OFFICE	TOKYO
KOUJIMACIII TAX OFFICE	CHIYODA -KU, TOKYO
	Japan
LAFAYETTEVILLE AIRPORT	222 JET RANGER X DRIVE
COMMISSION	LAFAYETTE, LA 70508
COMMISSION	United States
LAKE CHARLES REGIONAL	PO DRAWER 5820
AIRPORT	LAKE CHARLES, LA 70607 5820
AIM ON	United States
	P.O. BOX 10212
LAMBERT ST LOUIS INT L AIRPORT	ST. LOUIS, MO 63145
	United States
LAREDO INTERNATIONAL AIRPORT	5210 BOB BULLLOCK LOOP
	LAREDO, TX 78041
	United States
LB HILLINGDON REVENUES & BENEFITS SERVICES	PO BOX 531
	SALE, LONDRES M33 0FQ
	U.K.

Governmental Authority	Address
LEE COUNTY PORT AUTHORITY	11000 TERMINAL ACCESS ROAD
	SUITE 8671
	FORT MYERS, FL 33913
	United States
LEHIGH NORTHAMPTON AIRPORT	3311 AIRPORT ROAD
AUTHORITY	ALLENTOWN, PA 18109
11011101111	United States
LEWISTON NEZ PERCE REGIONAL	406 BURRELL AVENUE SUITE 301
COUNTY REGIONAL AIRPORT	LEWISTON, ID 83501
COUNT REGIONAL MINI ORT	United States
	3901 MOKULELE LP BOX 6
LIHUE AIRPORT	LIHUE, HI 96766
	United States
	PO BOX 54018
LOS ANGELES COUNTY TAX	LOS ANGELES, CA 90054 0018
	United States
LOS ANGELES COUNTY TAX	P.O. BOX 54027
COLLECTOR	LOS ANGELES, CA 90054-0027
COLLECTOR	United States
	700 ADMINISTRATION DR PO BOX
LOUISVILLE REGIONAL AIRPORT	9129
AUTHORITY	LOUISVILLE, KY 40209
	United States
MANCHECTED DOCTON DECIONAL	ONE CITY HALL PLAZA
MANCHESTER BOSTON REGIONAL	MANCHESTER, NH 3101
AIRPORT	United States
MAGGACIHIGETTG DODT	P.O. BOX 19139A
MASSACHUSETTS PORT	NEWARK, NJ 07195-0139
AUTHORITY	United States
	8500 GARFIELD RD STE 101
MBS INTL AIRPORT COMMISSION	FREELAND, MI 48623
	United States
MCCARRAN INTERNATIONAL AIRPORT	CLARK COUNTY DEPT OF AVIATION
	PO BOX 11005
	LAS VEGAS, NV 89111-1005
	United States
MEDFORD JACKSON COUNTY AIRPORT	1000 TERMINAL LOOP PKWY, STE 201
	MEDFORD, OR 97504
	United States

Governmental Authority	Address
	ONE AIR TERMINAL PARKAWAY
MELBOURNE AIRPORT AUTHORITY ATTN PFC REMITTANCE	SUITE 220
	MELBOURNE, FL 32901-1888
	United States
	2491 WINCHESTER RD SUITE 113
MEMPHIS INTL AIRPORT	MEMPHIS, TN 38116 3856
	United States
	6100 W EVERETT MCKYNLEY
METROPOLITAN AIRPORT	DIRKSEN PARKWAY
AUTHORITY OF PEORIA	PEORIA, IL 61607
	United States
METROPOLITAN AIRPORT	2200 69TH AVENUE PO BOX 9009
AUTHORITY OF ROCK ISLAND	MOLINE, IL 61265
COUNTRY ILLINOIS	United States
	PO BOX 15600
METROPOLITAN KNOXVILLE	KNOXVILLE, TN 37901 5600
AIRPORT AUTHORITY INC	United States
	P.O. BOX 440316
METROPOLITAN NASHVILLE	NASHVILLE, TN 37244-0316
AIRPORT AUTH	United States
	P.O. BOX 402816
METROPOLITAN WASHINGTON	ATLANTA, GA 30353-2816
AIRPORT	United States
	P.O. BOX 4622
MIKE SULLIVAN	HOUSTON, TX 77210-4622
WIRL SOLLIVAIN	United States
	BOX 78979
MILWAUKEE COUNTY AIRPORT	MILWAUKEE, WI 53207
DIVISION	United States
	SECTEUR C65-3L 1265 BOULEVARD
	CHAREST QUEST
MINISTER OF REVENUE OF QUEBEC	QUEBEC, QUEBEC G1N 4V5
	Canada
	JADELAN
MINISTERIE VAN BINNENLANDSE ZAKEN EN KONINKRIJKSRELATIES MINISTERIO COMERCIO INDUSTRIA Y TURISMO	
	AMSTERDAM, AMSTERDAM 2500EA The Netherlands
	CALLE 28 NO 13 A 15 PISO 18
	BOGOTA COLOMBIA
	BOGOTA, COLOMBIA
	Colombia

Governmental Authority	Address
	RUA DA CONSOLAZAO 293
MINISTERIO DA FAZENDA	SAO PAULO, SAO PAULO 1301000
	Brazil
MINISTERIO DA PREV E	RUA DA CONSOLAZAO 293 CENTRO
ASSISTENCIA SOCIAL	SAO PAULO, SAO PAULO 1301000
ASSISTENCIA SOCIAL	Brazil
	AVENIDA BALBOA Y CALLE 41 ESTE
MINISTERIO DE ECONOMIA Y	PH TORRE MUNDIAL
FINANZAS	PANAMA, PANAMA 81602886
	Panama
	CALLE ALVARADO Y DIAGONAL
	CENTROAMERICANA, EDIFICIO TRES
MINISTERIO DE HACIENDA	TORRES.SAN SALVADOR
WIINISTERIO DE HACIENDA	ESCALON
	EL SALVADOR, SAN SALVADOR 1101
	El Salvador
	CAPITAL FEDERAL
MINISTERIO DE TURISMO	BUENOS AIRES
MINISTERIO DE TURISMO	BUENOS AIRES, ARGENTINA
	Argentina
MINNEAPOLIS ST PAUL	NW-9227
INTERNATIONAL	MINNEAPOLIS, MN 55485
INTERNATIONAL	United States
	52225 HIGHWAY 10 WEST
MISSOULA INT L	MISSOULA, MT 59802
	United States
	1891 9TH STREET
MOBILE AIRPORT AUTHORITY	MOBILE, AL 36608
	United States
MONTEREY PENINSULA AIRPORT	200 FRED KANE DRIVE, SUITE 200
DISTRICT	MONTEREY, CA 93940
DISTRICT	United States
MONTGOMERY AIRPORT	4445 SELMA HIGHWAY
	MONTGOMERY, AL 36108
AUTHORITY	United States
MONTROSE REGIONAL AIRPORT	2100 AIRPORT ROAD
	MONTROSE, CO 81401
	United States
	P O BOX 2845
MUNICIPAL AIRPORT AUTHORITY	FARGO, ND 58108 2845
	United States

Governmental Authority	Address
MUNICIPALIDAD DE ALAJUELA	100 OESTE DE LA IGLESIA LA
	AGONÍA ALAJUELA
	ALAJUELA, SAN JOSE
	Costa Rica
	325 ESTE CEMENTERO OBRERO
MUNICIPALIDAD DE SAN JOSE SAN	LA SABANA
JOSE	SAN JOSE, SAN JOSE
	Costa Rica
MUNICIPALIDAD DISTRITAL DE	AV LARCO NRO 400 LIMA
MIRAFLORES	MIRAFLORES, LIMA
WHITHEORES	Peru
	PARQUE CENTRAL 1RA CALLE
MUNICIPALIDAD SAN PEDRO SULA	BARRIO EL CENTRO
Wertien held by the real control of the real c	SAN PEDRO SULA, HONDURAS
	Honduras
	AV TULUM SN
MUNICIPIO DE BENITO JUAREZ	SUPER MANZANA 2
	CANCUN, QUINTANA ROO 77500
	Mexico
	CALLE 13 SUR SN
MUNICIPIO DE COZUMEL	ANDRES
	COZUMEL, QUINTANA ROO 77664
	Mexico
	ZARAGOZA SUR SN
MUNICIPIO DE LA CIUDAD DE	MONTERREY CENTRO
MONTERREY	MONTERREY, NUEVO LEON 64000
	Mexico
	62 NO 494 X 59 Y 61
MUNICIPIO DE MERIDA YUCATAN	CENTRO
	MERIDA, YUCATAN 97000
	Mexico
MUNICIPIO DE DALAMBA	CL 30 CR 29 ESQ ED CAMP P 6
MUNICIPIO DE PALMIRA  MUNICIPIO DE PANAMA	VALLE DE CAUCA, PALMIRA
	Colombia
	A LA DO DE LA LINIVERSIDAD
	A LADO DE LA UNIVERSIDAD
	LATINA EDIFICIO HATILLO
	PANAMA, PANAMA
	Panama

Governmental Authority	Address
	AV HIDALGO 151
MUNICIPIO DE ZAPOPAN JALISCO	CENTRO
	ZAPOPAN, JALISCO 45100
	Mexico
	AV PASEO DE ZIHUATANEJO
	PONIENTE 21
MUNICIPIO DE ZIHUATANEJO DE	LA DEPORTIVA
AZUETA GUERRERO	ZIHUATANEJO DE AZUETA,
	GUERRERO 40880
	Mexico
	CALLE 22 NO 91
MUNICIPIO DEL CARMEN	CENTRO
CAMPECHE	CIUDAD DEL CARMEN, CAMPECHE
CANT LCTL	24100
	Mexico
MUSCLE SHOALS/NORTHWEST	1729 T ED CAMPBELL DR SUITE A
ALABAMA REGIONAL AIRPORT	MUSCLE SHOALS, AL 35661 2016
TELEBRICAL REGIONAL FINA ORT	United States
MYRTLE BEACH INTERNATIONAL	1100 JET PORT RD.
AIRPORT	MYRTLE BEACH, SC 29577
THE ORT	United States
N Y C DEPARTMENT OF FINANCE	P.O. BOX 5040
GENERAL CORPORATION TAX	KINGSTON, NY 12402-5040
	United States
	8500 FULLER STREET
NATRONA COUNTY INT L AIRPORT	CASPER, WY 82604
	United States
NEW A DA GEORGE A DAY OF GEATING	101 N CARSON STREET SUITE 3
NEVADA SECRETARY OF STATE	CARSON CITY, NV 89701
	United States
NEW HANOVER AIRPORT	PO BOX 896526
AUTHORITY	CHARLOTTE, NC 28289 6526
	United States
NEW ORLEANS AVIATION BOARD	P.O. BOX 20007
	NEW ORLEANS, LA 70141
NEW YORK STATE SALES TAX	United States P.O. BOX 15169
	ALBANY, NY 12212-5169 United States
NIAGARA FRONTIER	181 ELLICOTT STREET
TRANSPORTATION AUTH	BUFFALO, NY 14203
	United States

Governmental Authority	Address
NORFOLK INT L AIRPORT	2200 NORVIEW AVE.
	NORFOLK, VA 23518-5897
	United States
NORTHWEST ARKANSAS REGIONAL	ONE AIRPORT BLVD SUITE 100
AIRPORT	BENTONVILLE, AR 72712
	United States
OKLAHOMA CITY DEPARTMENT OF	7100 TERMINAL DRIVE UNIT 937
AIRPORTS WILL ROGERS WORLD	OKLAHOMA CITY, OK 73159
AIRPORT	United States
ONTARIO INTERNATIONAL	1923 E AVION AVE
AIRPORT AUTHORITY	ONTARIO, CA 91761
And OKI ACTIONITI	United States
	TSA 90118
OPCALIA	CEDEX, PARIS 75437
	France
	AVENIDA LEONARDO ALEM Nº 1067
OSDE	CAPITAL FEDERAL
OSDE	BUENOS AIRES, ARGENTINA
	Argentina
	1701 STATE ROAD 85 NORTH
OSKALOOSA AIRPORT	EGLIN AFB, FL 32542
	United States
	W6390 CHALLENGER DRIVE SUITE
OUTAGAMIE COUNTY	201
OCTAGRIVILE COUNTY	APPLETON, WI 54915
	United States
	2889 W 5TH ST
OXNARD AIRPORT	OXNARD, CA 93030
	United States
	846 PALM BEACH INTERNATIONAL
PALM BEACH COUNTY	AIRPORT
DEPARTMENT OF AIRPORTS	WEST PALM BEACH, FL 33406 1470
	United States
PALM SPRINGS REGIONAL AIRPORT	3400 E, TANQUITZ CANYON WAY
	PALM SPRINGS, CA 92262
	United States
PANGHORN MEMORIAL AIRPORT	ONE PANGHORN DR.
	WENATCHEE, WA 98802
	United States
PELLSTON REGIONAL AIRPORT OF EMMET COUNTY	US 31 N
	PELLSTON, MI 49769
	United States

Governmental Authority	Address
	900 BLAND BLVD SUITE G
PENINSULA AIRPORT COMMISSION	NEWPORT NEWS, VA 23602
	United States
	2430 AIRPORT BLVD SUITE 225
PENSACOLA REGIONAL AIRPORT	PENSACOLA, FL 32504
	United States
DIEDMONT TRIAD AIRPORT	1000 A TED JOHNSON PARKWAY
PIEDMONT TRIAD AIRPORT AUTHORITY	GREENSBORO, NC 27409
AUTHORITY	United States
	400 AIRPORT RD
PITT-GREENVILLE AIRPORT	GREENVILLE, NC 27834
	United States
DODE AUGUODIEN OF NIV AND NI	P.O. BOX 95000-1556
PORT AUTHORITY OF NY AND NJ	PHILADELPHIA, PA 19195-1556
JFK	United States
DODE DED A DEL CENTE OF THE CITY	P.O. BOX 2064
PORT DEPARTMENT OF THE CITY	OAKLAND, CA 94604
OF OAKLAND	United States
	3601 NORTH 20 AVENUE
PORT OF PASCO	PASCO, WA 99301
	United States
	P.O. BOX 5095
PORT OF PORTLAND	PORTLAND, OR 97208-5095
	United States
	2711 ALASKAN WAY
PORT OF SEATTLE	SEATTLE, WA 98121-1107
	United States
DODEL AND INTERNAL FLORIAL	1001 WESTBROOK STREET
PORTLAND INTERNATIONAL	PORTLAND, ME 4102
AIRPORT CITY OF PORTLAND	United States
	VIADUTO DO CHA 15 9 ANDAR
PREFEITURA DO MUNICIPIO DE SÃO	SAO PAULO, SAO PAULO 1002020
PAULO	Brazil
	AVENIDAENIDA MARECHAL
PREFEITURA MUNICIPAL DE GUARULHOS	HUMBERTO DE ALENCAR CASTELO
	BRANCO 238
	GUARULHOS, SAO PAULO 07040 030
	Brazil
	FREDERIKLAAN 10 A
PSV NV	EINDHOVEN, EINDHOVEN 5616NH
	The Netherlands

Governmental Authority	Address
RDU AIRPOT AUTHORITY PFC	P.O. BOX 31741
REMITTANCE ACCOUNT	CHARLOTTE, NC 28231-1741 United States
	275 POPE ROAD
	SUMMERSIDE, PRINCE EDWARD
RECEIVER GENERAL FOR CANADA	ISLAND C1N 6E7
	Canada
	7651 WOODRUM CIRCLE ?200
REDDING MUNICIPAL AIRPORT	REDDING, CA 96002
	United States
DEDMOND MUNICIPAL AIDDODT	559 SOUTHWEST 7TH STREET
REDMOND MUNICIPAL AIRPORT	REDMOND, OR 97756
CITY OF REDMOND	United States
	P.O BOX 845419
RHODE ISLAND AIRPORT CORP	BOSTON, MA 10401
	United States
RICHLAND LEXINGTON AIRPORT	125 A SUMMERLAKE DR
DISTRICT	WEST COLUMBIA, SC 29170
DISTRICT	United States
	1475 E WOODFIELD ROAD SUITE 500
ROANOKE INSURANCE GROUP	SCHAUMBURG, IL 60173
	United States
ROANOKE REGIONAL AIRPORT	5202 AVIATION DRIVE
COMMISSION	ROANOKE, VA 24012
COMMISSION	United States
	7600 HELGERSON DR SW
ROCHESTER AIRPORT COMPANY	ROCHESTER, MN 55902
	United States
ROCHESTER INTERNATIONAL	1200 BROOKS AVENUE
AIRPORT MONROE COUNTY	ROCHESTER, NY 14624
That our morned court	United States
	POBOX 1987
ROCK SPRINGS SWEETWATER	ROCK SPRING, WY 82902
	United States
ROUTT COUNTY OF	PO BOX 1060
	HAYDEN, CO 81639
	United States
	6900 AIRPORT BLVD.
SACRAMENTO METRO AIRPORT	SACRAMENTO, CA 95837
	United States

Governmental Authority	Address
	AMF BOX 22084
SALT LAKE CITY CORPORATION	SALT LAKE CITY, UT 84122
	United States
CAN DIECO COUNTY DECIONAL	P. O. BOX 81323
SAN DIEGO COUNTY REGIONAL	SAN DIEGO, CA 92138-1323
AIRPORT AUTH	United States
	P.O. BOX 8097
SAN FRANCISCO INTERNATIONAL	SAN FRANCISCO, CA 94128-8097
AIRPORT	United States
CANLLIEVALIEVACIONAL	PO BOX 328
SAN LUIS VALLEY REGIONAL	ALAMOSA, CO 81101
AIRPORT /BERGMAN FIELD	United States
	555 COUNTY CENTER 1ST FLOOR
SAN MATEO COUNTY	REEDWOOD CITY, CA 94063
	United States
	1200 RED CLEVELAND BLVD
SANFORD AIRPORT AUTHORITY	SANFORD, FL 32773
	United States
	601 FIRESTONE ROAD
SANTA BARBARA INTERNATIONAL	SANTA BARBARA, CA 93117
AIRPORT	United States
	6000 AIRPORT CIRCLE
SARASOTA MANATEE AIRPORT	SARASOTA, FL 34243
AUTHORITY	United States
CAMANNAHAIDDODE	400 AIRWAYS AVE
SAVANNAH AIRPORT	SAVANNAH, GA 31408
COMMISSION/HILTON HEAD INTL	United States
	172 W.THIRD STREET, 1ST FLOOR
SBC TAX COLLECTOR	SAN BERNARDINO, CA 92415-0360
	United States
	RUA DE CONSOLACAO NUM 25
SECRETARIA DA FAZENDA	SAO PAULO, SAO PAULO
	Brazil
SECRETARIA DE ADMINISTRACION Y FINANZAS	AVE INSURGENTES SN
	UNIDAD AMDINISTRATIVA
	CULIACAN, SINALOA 82017
	Mexico
SECRETARIA DE ADMINISTRACION Y FINANZAS GOBIERNO DEL ESTADO DE SINALOA	INSURGENTES S/N
	CENTRO
	SINALOA, SINALOA 80129
	Mexico

Governmental Authority	Address
SECRETARIA DE ADMINISTRACION Y FINANZAS	CALLE 59 SN CENTRO MERIDA, YUCATAN 97000 Mexico
SECRETARIA DE FINANZAS DEL DISTRITO FEDERAL	DR LAVISTA 144 ACCESO 1 PISO 1 DOCTORES MEXICO, CDMX 6720 Mexico
SECRETARIA DE FINANZAS DEL ESTADO DE AGUASCALIENTES	AV CONVENCION ORIENTE NO 102 DEL TRABAJO AGUASCALIENTES, AGUASCALIENTES 28000 Mexico
SECRETARIA DE FINANZAS DEL ESTADO DE ZACATECAS	FERNANDO VILLALPANDO 214 CENTRO ZACATECAS, ZACATECAS 98000 Mexico
SECRETARIA DE FINANZAS DEL GOBIERNO DEL EDO DE COAHUILA	AGUILA NACIONAL ABASTOS TORREON, COAHUILA DE ZARAGOZA 27000
SECRETARIA DE FINANZAS DEL GOBIERNO DEL ESTADO BAJA CALIFORNIA SUR	Mexico ISABEL LA CATOLICA Y ALLENDE CENTRO LA PAZ, BAJA CALIFORNIA SUR 23000 Mexico
SECRETARIA DE FINANZAS DEL GOBIERNO DEL ESTADO DE CHIAPAS	BLVD ANDRES SIERRA ROJAS NO 1090 TORRE CHIAPAS TUXTLA GUTIERREZ, CHIAPAS 29045 Mexico
SECRETARIA DE FINANZAS DEL GOBIERNO DEL ESTADO DE JALISCO	PEDRO MORENO 281 CENTRO GUADALAJARA, JALISCO 99999 Mexico
SECRETARIA DE FINANZAS DEL GOBIERNO DEL ESTADO DE SAN LUIS POTOSI	MADERO 100 CENTRO SAN LUIS POTOSI, SAN LUIS POTOSI 78000 Mexico

Governmental Authority	Address
SECRETARIA DE FINANZAS Y ADMINISTRACION DE CHIHUAHUA	VENUSTIANO CARRANZA 601 CENTRO CHIHUAHUA, CHIHUAHUA 31000 Mexico
SECRETARIA DE FINANZAS Y ADMINISTRACION DEL ESTADO DE GUANAJUATO	PLAZA DE LA PAZ NO 12 CENTRO GUANAJUATO, GUANAJUATO 36000 Mexico
SECRETARIA DE FINANZAS Y ADMINISTRACION DEL GOBIERNO DEL ESTADO DE GUERRERO	COSTERA M ALEMAN 2002 FRACC COSTA AZUL ACAPULCO, GUERRERO 39300 Mexico
SECRETARIA DE FINANZAS Y DE ADMINISTRACION DEL ESTADO DE DURANGO	BRUNO MARTINEZ 143 CENTRO DURANGO, DURANGO 34000 Mexico
SECRETARIA DE FINANZAS Y TESORERIA GENERAL DEL ESTADO NUEVO LEON	ESCOBEDO SUR 333 PISO 3 CENTRO MONTERREY, NUEVO LEON 64000 Mexico
SECRETARIA DE HACIENDA DEL ESTADO	BLVD ANDRES SERRA ROJAS NO 1090 TORRE CHIAPAS EL RETIRO TAPACHULA, CHIAPAS 29045 Mexico
SECRETARIA DE PLANEACION DEL GOBIERNO DE BAJA CALIFORNIA	INDEPENDENCIA 994 INDEPENDENCIA TIJUANA, BAJA CALIFORNIA 21000 Mexico
SECRETARIA DE PLANEACION Y FINANZAS DEL ESTADO DE JALISCO	PEDRO MORENO NO 281 CENTRO GUADALAJARA, JALISCO 44100 Mexico
SERVICIO DE ADMINISTRACION DE RENTAS	PRIMERA CALLE SEGUNDA AVENIDA BARRIO EL CENTRO SAN PEDRO SULA, SAN PEDRO SULA Honduras
SERVICIO DE ADMINISTRACION TRIBUTARIA	AV PASEO DE LA REFORMA NTE 10 PB TORRE CABALLITO TABACALERA MEXICO, CDMX 6030 Mexico

Governmental Authority	Address
	TABABELA CENTRO LOGISTICO DE
SERVICIO NACIONAL DE ADUANA DEL ECUADOR SENAE	CARGA
	QUITO, QUITO
	Ecuador
SERVICIO NACIONAL DE MIGRACION	VIA RICARDO J ALFARO PANAMA
	PANAMA, PANAMA
	Panama
	Salinas N17-203 y Santiago, Edif.
CEDVICIO DENTA CINTEDNIA C	Alhambra
SERVICIO RENTAS INTERNAS	QUITO, QUITO
	Ecuador
COUTH LOCEDII COUNTY AIDDORT	4477 PROGRESS DRIVE
SOUTH JOSEPH COUNTY AIRPORT	SOUTH BEND, IN 46628
AUTHORITY	United States
COLUMNICAT CEODOLA DECIONAL	3905 NEWTON ROAD SUITE 100
SOUTHWEST GEORGIA REGIONAL	ALBANY, GA 31701
AIRPORT	United States
COLLEGE ONE AVIATION CEDAD	10 NORTH MAIN STREET
SPHERE ONE AVIATION CEDAR	CEDAR CITY, UT 84720
CITY REGIONAL AIRPORT	United States
	9000 W. AIRPORT DR. ?204
SPOKANE INT L AIRPORT	SPOKANE, WA 99224
	United States
	317 SOUTH DONLEE DRIVE
ST GEORGE MUNICIPAL AIRPORT	ST GEORGE, UT 84770
	United States
	AVENIDA GARCILASO DE LA VEGA N
SUPER INTENDENCIA NACIONAL DE	1472
ADUANA Y DE ADMINISTRACION	LIMA
TRIBUTARIA	LIMA, LIMA 9999
	Peru
	AEROPUERTO INTERNACIONAL
	SIMON BOLIVAR TERMINAL
SUPERINTENDENCIA ADMON	INTERNACIONAL SALA OESTE
TRIBUTARIA SATVAR	MAIQUETIA
	MAIQUETIA, ESTADO VARGAS NA
	Venezuela
SUPERINTENDENCIA DE ADMON TRIBUTARIA	7A AVENIDA 373 EDIFICIO TORRE
	SAT
	ZONA 9
	GUATEMALA, GUATEMALA
	Guatemala

Governmental Authority	Address
SUPERINTENDENCIA DE COMPAÑIAS VALORES Y SEGUROS	ROCA 660 Y AMAZONAS
	QUITO, PICHINCHA EC170517
	Ecuador
	CALLE 63 NO 9 45
SUPERINTENDENCIA DE PUERTOS Y	BOGOTA DC
TRANSPORTE	BOGOTA, COLOMBIA
	Colombia
SUSQUEHANNA AREA REGIONAL	ONE TERMINAL DRIVE SUITE 300
AIRPORT AUTHORITY	MIDDLETOWN, PA 17057
	United States
SYRACUSE REGIONAL AIRPORT	1000 COL EILEEN COLLINS BLVD
AUTHORITY	SYRACUSE, NY 13212
11011101111	United States
	3300 CAPITAL CIRCLE SW
TALLAHASSEE REGIONAL AIRPORT	TALLAHASSEE, FL 32310
	United States
	100 E WEATHERFORD ST
TARRANT COUNTY TAX OFFICE	FORT WORTH, TX 76196 0301
	United States
	DOMICILIO CONOCIDO
TESORERIA DE LA FEDERACION	DISTRITO FEDERAL
TEGOREIGHT DE ETT EBERTION	MEXICO, CDMX 99999
	Mexico
	TIRADENTES 33 ENSANCHE NACO
TESORERIA DE LA SEGURIDAD	DISTRITO NACIONAL, SANTO
SOCIAL	DOMINGO
	Dominican Republic
	1 PLAZA DE CATELLANE 28100
TESORERIA DE S SOCIAL	MADRID
	MADRID, MADRID
	Spain
THE CITY OF TYLER TEXAS	212 NORTH BONNER
	TYLER, TX 75702
	United States
THE CITY OF WICHITA KANSAS	2173 AIR CARGO ROAD
	WICHITA, KS 67209
	United States
THE EASTERN IOWA AIRPORT	2515 ARTHUR COLLINS PKWY SW
	CEDAR RAPIDS, IA 52404
	United States

Governmental Authority	Address
THE PORT AUTHORITY OF N Y N J EWR	PO BOX 95000
	PHILADELPHIA, PA 19195 1517
	United States
THE PORT AUTHORITY OF NY AND NJ LGA	P. O. BOX 95000-1556
	PHILADELPHIA, PA 19195-1556
	United States
	SHIN KOKUSAI BLDG 8F 3-4-1
TOKYO CHIYODA TOZEI JIMISHO	MARUNDUCHI, JAPON
	Japan
	72 BROWN RD
TOMPKINS COUNTY AIRPORT	ITHACA, NY 14850
	United States
TRANSPORTATION SECURITY	400 SEVENTH ST. S.W.
ADMINISTRATION	WASHINGTON, DC 20590
	United States
	2025 ONTARIO AVENUE
TREASURER CITY OF CLEVELAND	CLEVELAND, OH 44115-1028
	United States
	6 RUE ST HAYCINTHE
TRESOR PUBLIC	FRANCIA, FRANCIA 75001
	France
	2525 HIGHWAY 75 SUITE 301
TRI CITIES AIRPORT AUTHORITY	BLOUNTVILLE, TN 37617
	United States
	P.O. BOX 78975
TUCSON INT L	TUCSON, AZ 85706
	United States
	PO BOX 581838
TULSA INTERNATIONAL	TULSA, OK 74115
	United States
U S CUSTOMS AND BORDER	301 E. OCEAN BLVD
PROTECCION	LONG BEACH, CA 90802
TROTECTOR	United States
UNIVERSITY OF ILLINOIS-WILLARD - INSTITUE OF AVIATION	11 AIRPORT RD
	SAVOY, IL 61874
I WITTOD OF TIVILITION	United States
URSSAF	FRANCIA
	FRANCIA
	MONTREUIL, MONTREUIL 93518
	France

Governmental Authority	Address
USDA OFM NATL FIN CTR	100 NORTH SIXTH STREET BUTLER
	SQ 5TH FLOOR
	MINNEAPOLIS, MN 55403
	United States
WALDOCTA LOWNDER COUNTY	1750 AIRPORT ROAD SUITE 1
VALDOSTA LOWNDES COUNTY AIRPORT AUTHORITY	VALDOSTA, GA 31601
	United States
	3002 HERITAGE WAY 3RD FLOOR
VALLEY INTERNATIONAL AIRPORT	HARLINGEN, TX 78550
	United States
	PO BOX 23750
VANCOUVER INTERNATIONAL	AIRPPORT POSTAL OUTLET,
AIRPORT AUTHORITY	RICHMOND V7B 1Y7
	Canada
LUD CON LA DED ADER CENTE OF A COTTOD	P.O. BOX 27422
VIRGINIA DEPARTMENT OF MOTOR	RICHMOND, VA 23269-7422
VEHICLES	United States
W. C.	P.O. BOX 2143
WASHINGTON DULLES	MERRIFIELD, VA 22116-2143
METROPOLITAN WASHINGTO	United States
WAR GIVEN CONTROL OF A THE DEPARTMENT.	PO BOX 44836
WASHINGTON STATE DEPARTMENT	OLYMPIA, WA 98505-4836
OF LABOR & INDUSTRIES	United States
	11050 ROGELL DR BUILDING 602
WAYNE COUNTY AIRPORT	DETROIT, MI 48242
AUTHORITY	United States
	240 AIRPORT ROAD
WESTCHESTER COUNTY AIRPORT	WHITE PLAINS, NY 10604
	United States
WWW.WEG.B.L.D.E.GGB.L.VEG.V	100 TERMINAL DRIVE SUITE 1
WILKES BARRE SCRANTON	AVOCA, PA 18641
INTERNATIONAL AIRPORT	United States
	P.O. BOX 60106
WILLIAM P HOBBY AIRPORT	HOUSTON, TX 77205-0106
	United States
YEAGER CENTRAL W VA REGIONAL AIRPORT	100 AIRPORT ROAD SUITE 175
	CHARLESTON, WV 25311
	United States
YUMA COUNTY AIRPORT AUTHORITY INC	2191 E 32ND STREET STE 218
	YUMA, AZ 85365 3609
	United States