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

**In re:**

**SPIRIT AIRLINES, INC.,**

**Debtor.<sup>1</sup>**

**Chapter 11**

**Case No. 24-11988 (\_\_\_)**

**MOTION OF THE DEBTOR FOR ENTRY OF INTERIM AND FINAL  
ORDERS AUTHORIZING (I) THE DEBTORS TO PAY CERTAIN PREPETITION  
TAXES, GOVERNMENTAL ASSESSMENTS, AND FEES AND (II) FINANCIAL  
INSTITUTIONS TO HONOR AND PROCESS RELATED CHECKS AND TRANSFERS**

Spirit Airlines, Inc. (the “**Debtor**” and, together with its affiliates, collectively, the “**Debtors**,”<sup>2</sup> “**Spirit**,” or the “**Company**”), the debtor and debtor in possession in the above-captioned chapter 11 case (the “**Chapter 11 Case**”), hereby files this *Motion of the Debtor for*

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<sup>1</sup> The last four digits of the Debtor’s employer identification number is 7023. The Debtor’s mailing address is 1731 Radiant Drive, Dania Beach, FL 33004.

<sup>2</sup> Capitalized terms used but not immediately or otherwise defined herein shall have the meanings ascribed to them elsewhere herein, in the First Day Declaration, or in the RSA (including the Plan), as applicable. As further described in paragraph 9 of the First Day Declaration, the Debtor expects that its four subsidiaries—Spirit Finance Cayman 1 Ltd., Spirit Finance Cayman 2 Ltd., Spirit Loyalty Cayman Ltd., and Spirit IP Cayman Ltd.—will file their own chapter 11 petitions in the near term, at which time Spirit will request that the Court (a) jointly administer all five chapter 11 cases (collectively, the “**Chapter 11 Cases**”) and (b) extend any relief granted with respect to the First Day Pleadings (including this Motion) to such subsidiaries. Notwithstanding that as of the date hereof there is only one Spirit debtor and only one chapter 11 case, the Debtor may refer herein to all five Spirit entities as “**Debtors**,” solely for ease of reference. Accordingly, and for the avoidance of doubt, the background information herein and the bases for the relief requested herein apply to all five Spirit entities unless otherwise indicated.

*Entry of Interim and Final Orders Authorizing (I) the Debtors to Pay Certain Prepetition Taxes, Governmental Assessments, and Fees and (II) Financial Institutions to Honor and Process Related Checks and Transfers* (this “**Motion**”). This Motion is supported by the *Declaration of Fred Cromer in Support of the Chapter 11 Proceedings and First Day Pleadings* (the “**First Day Declaration**”) filed contemporaneously herewith and incorporated herein by reference. In further support of this Motion, the Debtor respectfully states as follows:

**Relief Requested**

1. By this Motion, and pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), the Debtor seeks entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (the “**Proposed Orders**”), (a) authorizing, but not directing, the Debtors to satisfy, in their sole discretion, the Taxes and Fees (as defined below), whether asserted prior to, on, or after the Petition Date (as defined below), and (b) authorizing the applicable financial institutions to receive, process, honor, and pay all checks or wire transfers used by the Debtors to pay the foregoing.

**Jurisdiction and Venue**

2. The United States Bankruptcy Court for the Southern District of New York (the “**Court**”) has jurisdiction over this Motion 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.).

3. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b). The Debtors confirm their consent to the entry of a final order by the Court in connection with this Motion. Venue of the Chapter 11 Cases and related proceedings is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

## **Background**

### **A. General Background**

4. On November 18, 2024 (the “**Petition Date**”), the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Company remains in possession of its property and continues to operate and manage its businesses as a debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request has been made for the appointment of a trustee or examiner, and no statutory committee has been appointed in the Chapter 11 Cases.

5. Spirit is a leading ultra low-cost carrier committed to delivering value to its guests by offering an enhanced travel experience with flexible, affordable options. Spirit employs over 21,000 direct employees and independent contractors, and serves destinations throughout the United States, Latin America, and the Caribbean with one of the youngest and most fuel-efficient fleets in the United States.

6. Spirit commenced the Chapter 11 Cases to implement a comprehensive financial restructuring that, once effectuated, will eliminate approximately \$800 million of prepetition funded debt and provide the company with \$350 million of new equity capital upon emergence. The terms of the proposed restructuring are set forth in a restructuring support agreement (the “**RSA**”) among Spirit and the Consenting Stakeholders—who collectively hold approximately 80% of the debt to be restructured under the Plan, and over two thirds in amount of each of the Plan’s voting classes. This deleveraging and recapitalization promises to increase Spirit’s financial flexibility and fuel the Company’s ongoing initiatives to provide its Guests with enhanced travel experiences and greater value. Importantly, the transactions memorialized in the RSA contemplate that Allowed Priority Claims and General Unsecured Claims against the Debtors will be paid in full or otherwise remain unimpaired (*i.e.*, “ride through” the Chapter 11 Cases).

7. Additional information about the events leading up to the Petition Date, the RSA, and the Debtors' businesses, affairs, capital structure, and prepetition indebtedness can be found in the First Day Declaration.

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

8. In the ordinary course of its businesses, Spirit collects, withholds, incurs, and/or is assessed (a) Income Taxes, (b) Sales and Use Taxes, (c) Property Taxes, (d) Airline Taxes and Fees, and (e) Other Taxes and Fees (each, as individually defined below and, collectively (excluding all tax-related Withholdings and Employer Taxes<sup>3</sup>), the "**Taxes and Fees**"). The Debtors remit the Taxes and Fees to the U.S. federal government, various state, local, and non-U.S. governments, other applicable taxing authorities, airport operators, and related inspectors, vendors, and agents (collectively, the "**Taxing Authorities**").<sup>4</sup> The Debtors believe that, as of the Petition Date, and subject to audit and other adjustments, approximately \$248,961,000 of the Taxes and Fees have accrued and remain outstanding, \$146,708,000 of which will become payable during the first 30 days of the Chapter 11 Cases.<sup>5</sup>

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<sup>3</sup> The Debtors are also required by applicable law to withhold from domestic employees' wages and pay various amounts related to such wages as federal, state, and local taxes. The Debtor is not seeking any relief in this Motion relating to such employment and wage-related tax withholdings, as they are addressed in the *Motion of the Debtor for Entry of Interim and Final Orders Authorizing (I) the Debtors to (A) Honor Prepetition Employee Obligations and (B) Maintain Employee Benefits Programs and Pay Related Administrative Obligations, (II) Current and Former Employees to Proceed with Outstanding Workers' Compensation Claims, and (III) Financial Institutions to Honor and Process Related Checks and Transfers* filed contemporaneously herewith (the "**Wages Motion**"). As used herein, "**Withholdings**" and "**Employer Taxes**" shall have the meanings ascribed to such terms in the Wages Motion.

<sup>4</sup> A non-exclusive list of the Governmental Authorities is annexed hereto as **Schedule 1**. Although **Schedule 1** is substantially complete, due to the breadth of Spirit's businesses, the Debtor may have inadvertently omitted one or more Governmental Authorities. Accordingly, the Debtor requests that the relief sought herein apply to all Governmental Authorities regardless of whether such Governmental Authority is specifically identified on **Schedule 1** hereto.

<sup>5</sup> In the ordinary course of business, the Debtors are subjected to routine audits with respect to prior years' Taxes and Fees, which audits may result in additional Taxes and Fees (including prepetition Taxes and Fees) being assessed against the Debtors (collectively, "**Assessments**"). It is difficult—if not impossible—for the Debtors to estimate the amounts of any Assessments, and the figures contained herein do not include any Assessments.

9. The Debtors' practice generally is to pay Taxes and Fees to the appropriate Taxing Authorities on various dates during the year, and no later than when they come due, as interest and penalties may accrue if Taxes and Fees are not timely paid. Late payment may have other negative ramifications for Spirit and its estates as well; for example, failure to timely remit certain Property Taxes may give rise to state law liens, failure to timely remit certain Airline Taxes and Fees could disrupt Spirit's ability to serve its guests, and failure to timely remit certain Other Taxes and Fees may result in Spirit losing permits, licenses, and other authorizations necessary for the continuation of its businesses under applicable laws or regulations. Timely paying Taxes and Fees in the ordinary course of business, therefore, is a valid exercise of the Debtors' business judgment, as it would reduce costs to the Debtors' estates by minimizing interest and penalty charges and avoiding other potential negative ramifications. Accordingly, to the extent necessary, the Debtor requests authority to remit, in its sole discretion, payment on account of any outstanding Taxes and Fees due or that may become due in the ordinary course of business, and to continue remitting, in its sole discretion, Taxes and Fees in the ordinary course of business on a post-petition basis.<sup>6</sup>

*Income Taxes*

10. Spirit incurs federal, state, and local tax obligations related to their income and similar taxes, including taxes imposed on gross revenues, equity, net worth, or capital and minimum taxes (collectively, "**Income Taxes**"). Spirit is required to remit, and in fact remits, Income Taxes to the appropriate Taxing Authorities on a periodic basis throughout the year, depending on applicable laws and regulations. For the year of 2023, Spirit paid approximately

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Nonetheless, by this Motion, the Debtors are requesting permission to remit the Assessments, if any, as they come due in the ordinary course of business. Nothing herein or any order with respect herewith shall, or shall be deemed to, constitute an admission of liability with respect to any audit or Assessment.

<sup>6</sup> From time to time, the Debtors also receive tax credits for overpayments or refunds, which the Debtors use in the ordinary course of business to, among other things, offset against future Taxes and Fees.

\$253,000 on account of Income Taxes. Spirit estimates that, as of the Petition Date, approximately \$70,000 of Income Taxes have accrued, of which approximately \$23,000 will become payable during the first 30 days of the Chapter 11 Cases.

*Sales and Use Taxes*

11. On occasion, Spirit incurs various general sales and use taxes, gross receipts taxes, and other similar taxes (collectively, “**Sales and Use Taxes**”) on goods or services used, consumed, or sold in connection with its operations. Sales and Use Taxes are general consumption taxes charged at the point of sale on goods and services, which are usually set by a Taxing Authority as a percentage of the retail price of the applicable good or service. Generally, as required by applicable laws and regulations, Spirit remits Sales and Use Taxes on a monthly, quarterly, or annual basis, depending on the nature and incurrence of the particular Sales and Use Tax. For the year of 2023, Spirit paid approximately \$4,750,000 on account of Sales and Use Taxes. Spirit estimates that, as of the Petition Date, approximately \$1,406,000 of Sales and Use Taxes have accrued, of which approximately \$464,000 will become payable during the first 30 days of the Chapter 11 Cases.

*Property Taxes*

12. Spirit incurs property tax obligations to certain Taxing Authorities on account of its real and personal property holdings (collectively, “**Property Taxes**”). Spirit is required to remit, and in fact remits, Property Taxes to the appropriate Taxing Authorities on a periodic basis throughout the year, depending on applicable laws and regulations. For the year 2023, Spirit paid approximately \$12,530,000 on account of Property Taxes. The Debtors estimate that, as of the Petition Date, approximately \$5,767,000 of Property Taxes have accrued, none of which are expected to become payable during the first 30 days of the Chapter 11 Cases.

*Airline Taxes and Fees*

13. Spirit incurs and remits certain taxes, fees, and duties which directly stem from it being an airline (and, specifically, a passenger airline), including, for example, those that arise from or are attributable to (a) passenger facility charges for use of common areas in airports (*e.g.*, terminals, boarding facilities), (b) landing in or flying over certain jurisdictions and various services in connection therewith (*e.g.*, use of navigation infrastructure, flight segment taxes), (c) security, customs, immigration, and inspection fees and duties (*e.g.*, air passenger user fees, fees related to plant and wildlife quarantine and inspection, and fees related to services provided by the Transportation Security Administration and Customs and Border Protection (and their non-U.S. equivalents)), (d) transportation taxes, (e) excise taxes (*e.g.*, in connection with air transportation and use of aviation fuel), and (f) tourism taxes (collectively, “**Airline Taxes and Fees**”), many of which are collected by Spirit from its guests at the point of sale and later remitted to the appropriate Taxing Authorities periodically throughout the year, the timing for which depends on applicable laws and regulations. For the year 2023, Spirit incurred approximately \$1,611,622,000 on account of Airline Taxes and Fees. Spirit estimates that, as of the Petition Date, approximately \$235,818,000 of Airline Taxes and Fees have accrued, of which approximately \$144,977,000 will become payable during the first 30 days of the Chapter 11 Cases.

*Other Taxes and Fees*

14. Spirit also incurs, withholds, and/or collects various other taxes and fees required in certain jurisdictions in the ordinary course of business, including federal, state, or local charges, licensing fees, goods and services taxes, franchise taxes, value-added taxes, unclaimed property remittances, commercial activity taxes, net worth taxes, state and local taxes on fuel, fees, penalties, and assessments in connection with various laws and regulations (*e.g.*, environmental,

health, safety), participation in state regulatory agencies and boards, and penalties and assessments related to business operations in connection with various laws and regulations (collectively, including any amounts required to be withheld, incurred, or collected under applicable law, “**Other Taxes and Fees**”). Spirit is required to remit, and in fact remits, the Other Taxes and Fees to the appropriate Taxing Authorities on a periodic basis throughout the year, depending on applicable laws and regulations. For the year 2023, Spirit paid approximately \$16,985,000 on account of Other Taxes and Fees. Spirit estimates that, as of the Petition Date, approximately \$1,875,000 of Other Taxes and Fees have accrued, of which approximately \$1,224,000 will become payable during the first 30 days of the Chapter 11 Cases.

#### **Basis for Relief**

15. The Debtors believe that certain of the Taxes and Fees collected, withheld, and/or incurred before the Petition Date are not property of their estates and, for that reason, must be turned over to the relevant Taxing Authorities. Moreover, to the extent that the Taxes and Fees are not actually the property of the Taxing Authorities, failure to pay such amounts may well give rise to claims that would, in any event, be entitled to payment in full. The Debtor also seeks to pay prepetition Taxes and Fees in order to prevent the Taxing Authorities from charging interest and/or penalties and taking actions that might interfere with its businesses, such as blocking the receipt or renewal of permits and/or licenses required for the Debtors’ continued operations or possibly bringing personal liability actions against the Debtors’ directors, officers, and other employees in connection with non-payment of the Taxes and Fees. Actions against the Debtors’ directors, officers, and other employees would likely distract key personnel, whose full-time attention to the Chapter 11 Cases is required, and would likely cause potential business disruptions. Any such business disruptions would likely erode the Debtors’ reputation, impair the value of their



estates, and negatively affect the Chapter 11 Cases. Accordingly, and as further detailed below, the Debtor submits that the proposed relief is in the best interest of their estates.

**A. Certain Taxes and Fees Are Not Property of the Debtors' Estates**

16. Section 541(d) of the Bankruptcy Code provides, in relevant part, as follows:

Property 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 Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Taxing Authorities and are held in trust by the Debtors. *See, e.g.*, I.R.C. § 7501 (stating that certain taxes 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 v. I.R.S.*, 496 U.S. 53, 67 (1990) (stating that withholding taxes (*e.g.*, income taxes) are property held by debtor in trust for another and, as such, are not property of debtor's estate); *DeChiaro v. New York State Tax Comm'n*, 760 F.2d 432, 435 (2d Cir. 1985) (holding that certain sales taxes were "trust fund" taxes); *Fran Corp. v. U.S.*, 164 F.3d 814, 817 (2d Cir. 1999) (classifying certain withholding taxes as "trust fund" taxes); *In re First Cent. Fin. Corp.*, 377 F.3d 209, 217 (2d Cir. 2004) (holding that amounts held in a constructive trust are not estate property). Because certain Taxes and Fees are property of the relevant Taxing Authorities and are not property of the Debtors' estates, such funds are not available for the satisfaction of creditors' claims and, as such, the Court should authorize the Debtors to remit payment of any such Taxes and Fees to the relevant Taxing Authorities.

**B. Certain Taxes and Fees May be Property of the Debtors' Estates and Give Rise to Priority Claims Under Section 507(a)(8) of the Bankruptcy Code**

17. To the extent that any Taxes and Fees are property of the Debtors' estates under section 541 of the Bankruptcy Code, many claims in respect thereof would likely be afforded

priority status under section 507(a)(8) of the Bankruptcy Code. As priority claims, those portions of the Taxes and Fees must be paid in full before any of the Debtors' general unsecured obligations can be satisfied. The Debtors believe that sufficient assets should exist to pay all priority Taxes and Fees in full under a proposed plan of reorganization. And, in any event, the Plan contemplates that *all* Allowed General Unsecured Claims related to Taxes and Fees will be unimpaired. Accordingly, to the extent that the Taxes and Fees are property of the Debtors' estates and give rise to priority claims, or allowed general unsecured claims, the relief requested herein may only affect the timing of the payment of these Taxes and Fees and would not prejudice the rights of general unsecured creditors.

18. 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). Courts consider a number of relevant factors in determining whether a fee or charge constitutes a tax, including (a) if it is an involuntary pecuniary burden laid upon the individual or its property, (b) if it is imposed by or under authority of a legislative body, (c) if it is assessed for public purposes, including the purposes of defraying expenses of government or undertakings authorized by it, and (d) if it is assessed under the police or taxing power of the state. *See In re Chateaugay Corp.*, 53 F.3d 478, 498 (2d Cir. 1995). Substantially all Taxes and Fees are involuntary pecuniary burdens imposed by the authority of a federal, state, local, or foreign legislature under its police or taxing power. Regardless of their statutory characterization as "fees" or "charges," many claims in respect of the Taxes and Fees may well qualify for priority status under section 507(a)(8) of the Bankruptcy Code and, as such, must be paid in full before any general unsecured obligations of the Debtors may be satisfied. Thus, payment of outstanding Taxes and Fees may only affect the timing of the payment and would not prejudice the rights of the Debtors' general unsecured creditors.

**C. Non-Payment of Certain Taxes and Fees Could Cause Immediate and Irreparable Harm to the Debtors' Estates**

19. Federal, state, and foreign statutes may prevent the issuance of certain permits and/or licenses to an entity if it or certain related entities have outstanding or delinquent penalties or assessments for violations of certain laws or regulations. Non-payment of such penalties or assessments—or of certain Taxes and Fees in general—could preclude the receipt or renewal of permits and/or licenses required for the Debtors' continued operations and, thus, could interfere with Spirit's attempts to maximize the value of its assets for the benefit of its estates.

20. Similarly, non-payment of the Taxes and Fees may cause certain Taxing Authorities to take precipitous action, including conducting audits and filing liens against Spirit's assets, 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. Further, failure to satisfy the Taxes and Fees may jeopardize Spirit's maintenance of good standing to operate in the jurisdictions in which it conducts business. Prompt payment of the Taxes and Fees would avoid these unnecessary and potentially costly and burdensome governmental actions. *See, e.g., In re F.C.C.*, 217 F.3d 125 (2d Cir. 2000) (where lack of court authority to make prompt payments to Taxing Authorities delayed such payments and resulted in extensive litigation).

21. Finally, certain non-U.S., federal, and state statutes hold certain directors, officers, and other employees of entities responsible for collecting, withholding, or remitting certain taxes personally liable for those taxes. *See, e.g.,* Fl. Stat., tit. 14, § 213.29 (imposing personal liability in connection with non-payment of sales and use taxes); *Broustein v. U.S.*, 979 F.2d 952, 954 (3d Cir. 1992) (“[A] person responsible for withholding and paying over taxes who willfully fails to do so is liable for a penalty equal to the total amount of the unpaid taxes.”) (citing 26 U.S.C. § 6672(a)); *U.S. v. Rem*, 38 F.3d 634, 642 (2d Cir. 1994) (“[I]t is not necessary that the individual

in question have the final word as to which creditors should be paid in order to be subject to liability under this section.”) (citation and quotations omitted).

22. To the extent that the Debtors incurred or collected, but did not remit or pay over, certain Taxes and Fees before the Petition Date, certain of their directors, officers, and other employees may be subject to personal liability and lawsuits during the pendency of the Chapter 11 Cases. Payment of the Taxes and Fees would avoid the loss of focus and morale that would result 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 the Chapter 11 Cases. The dedicated and active participation of the Debtors’ directors, officers, and other employees is not only integral to Spirit’s continued uninterrupted operations and the preservation and maximization of the value of the Debtors’ estates, but it is also essential to the success of the Chapter 11 Cases.

23. Accordingly, to the extent that the relief requested herein involves the use of estate property, payment of the Taxes and Fees is appropriate because (a) it is critical to Spirit’s continued uninterrupted operations and the preservation of the value of its estates and (b) failure to pay the Taxes and Fees would cause immediate and irreparable harm to the Debtors.

**D. Payment of the Taxes and Fees Constitutes a Sound Exercise of the Debtors’ Business Judgment and is Necessary for the Preservation of the Debtors’ Estates**

24. The Debtors believe that the payment of the Taxes and Fees to the applicable Taxing Authorities would be in the ordinary course of their businesses because (a) such payments are commonplace and routine in the Debtors’ industry and (b) the Debtors have frequently collected, withheld, and/or incurred such Taxes and Fees. *See In re Lavigne*, 114 F.3d 379, 384–85 (2d Cir. 1997) (holding that “[t]he touchstone of ‘ordinariness’ is thus the interested parties’ reasonable expectations of what transactions the debtor in possession is likely to enter in the course of its business” based on creditors’ expectations and industrywide norms) (alteration in original)

(citations and quotations omitted). As a result, the Debtors believe that payment of the Taxes and Fees is warranted under section 363(c) of the Bankruptcy Code, which authorizes a debtor to “enter into transactions, including the sale or lease of property of the estate, in the ordinary course of business, without notice or a hearing.” 11 U.S.C. § 363(c)(1). Nevertheless, out of an abundance of caution, the Debtor seeks entry of orders authorizing the Debtors to pay the Taxes and Fees to the applicable Taxing Authorities to the extent that such authorization is required under section 363(b) of the Bankruptcy Code.

25. Section 363(b)(1) of the Bankruptcy Code empowers a court to allow a 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). To approve the use of estate property under section 363(b)(1) of the Bankruptcy Code, courts in the Second Circuit require a debtor to demonstrate a “good business reason to grant such an application” after considering “all salient factors.” *In re Lionel Corp.* (“*Lionel*”), 722 F.2d 1063, 1071 (2d Cir. 1983); *see also In Matter of Motors Liquidation Co.*, 829 F.3d 135, 162 (2d Cir. 2016) (characterizing *Lionel*’s “good business reason” standard as “minimal”); *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (“Section 363(b) gives the court broad flexibility in tailoring its orders to meet a wide variety of circumstances.”) (citing *Lionel*). Where a debtor establishes “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.” *See In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986) (citation omitted). If there is a valid business justification for the use of estate property, there is a “strong presumption” that such usage is being done in good faith and for the best interests of the estate, such that an objecting party has the burden to rebut such presumption. *In re MF Glob. Inc.*, 467 B.R. 726, 730 (Bankr. S.D.N.Y. 2012).

26. The Debtor submits that, to the extent that the use of estate property is implicated here, the relief requested in this Motion represents a sound exercise of the Debtors' business judgment, is necessary to avoid immediate and irreparable harm, and is justified under section 363 of the Bankruptcy Code. As noted above, if the Taxes and Fees are not paid, the Taxing Authorities may take actions that would be costly and distracting to Spirit and interfere with its operations, which would negatively affect all parties in interest. Moreover, because most Taxes and Fees either (a) would be afforded priority status under section 507(a)(8) of the Bankruptcy Code or (b) are otherwise "trust fund" taxes and, therefore, are not property of the Debtors' estates, and the Debtors' general unsecured creditors—who are contemplated to be unimpaired in any event under the Plan—would not be prejudiced by the Court granting the relief requested herein. In fact, courts in this jurisdiction routinely grant relief similar to that requested herein. *See, e.g., In re 2U, Inc.*, No. 24-11279 (MEW) (Bankr. S.D.N.Y. Sep. 5, 2024) [ECF No. 159]; *In re Acorda Therapeutics, Inc.*, No. 24-22284 (DSJ) (Bankr. S.D.N.Y. April 26, 2024) [ECF No. 105]; *In re GOL Linhas Aéreas Inteligentes S.A.*, No. 24-10118 (MG) (Bankr. S.D.N.Y. Feb. 22, 2024) [ECF No. 171]. The Debtor submits that the circumstances described herein warrant similar relief.

27. Finally, in addition to the bases set forth above for the relief requested herein, section 105(a) of the Bankruptcy Code confers the Court with broad equitable powers to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). Accordingly, the Court has expansive equitable powers to fashion any order or decree that is in the interest of preserving or protecting the value of the Debtors' assets. *See U.S. v. Energy Res. Co.*, 495 U.S. 545, 549 (1990) (finding that section 105(a) of the Bankruptcy Code is "consistent with the traditional understanding that bankruptcy courts, as courts of equity, have broad authority to modify creditor-debtor relationships") (citations omitted);

*Marrama v. Citizens Bank of Massachusetts*, 549 U.S. 365, 375 (2007) (characterizing the bankruptcy court’s power under section 105 of the Bankruptcy Code as “broad”).

28. More specifically, the Debtor submits that payment of the Taxes and Fees is necessary and appropriate and, therefore, may be authorized by the Court pursuant to what is referred to interchangeably as the “doctrine of necessity” or “necessity of payment rule,” which is derived from section 105(a) of the Bankruptcy Code. The doctrine of necessity functions in a chapter 11 case as a mechanism by which the bankruptcy court can exercise its equitable powers to allow a debtor to pay prepetition claims “where such payment is essential to the continued operation of the debtor.” *In re Ionosphere Clubs, Inc.*, 98 B.R. at 176 (citing *In re Lehigh & New England Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (noting that a court may authorize payment of prepetition claims when payment is essential to continued operation of the debtor, such as where “creditors will not supply services or material essential to the conduct of the business until their pre-reorganization claims shall have been paid”)).

29. The United States Supreme Court first articulated the doctrine of necessity over 140 years ago when it affirmed a lower court’s authorization of the use of receivership funds to pay pre-receivership debts owed to employees, vendors, and suppliers, among others, when such payments were necessary to preserve the receivership property and the integrity of the business in receivership. *See Miltenberger v. Logansport, C. & S.W.R. Co. (“Miltenberger”)*, 106 U.S. 286, 311–12 (1882). This doctrine—which is frequently invoked early in restructurings—has become an accepted and common component of modern bankruptcy jurisprudence and its application by courts can be traced back to the Supreme Court’s reasoning in *Miltenberger*. *See, e.g., In re Ionosphere Clubs, Inc.*, 98 B.R. at 175–76 (noting that the doctrine of necessity “is not a novel concept,” tracing its provenance to *Miltenberger*).

30. Here, Spirit's ability to pay Taxes and Fees in a timely manner is critical to the ongoing operation of its businesses and the preservation of the value of its estates, as discussed above, and therefore necessary to the success of the Chapter 11 Cases. As noted above, non-payment of Taxes and Fees could, among other things, cause certain Taxing Authorities to take precipitous action, including conducting audits, filing liens, pursuing payment of the Taxes and Fees from the Debtors' directors, officers, and other employees, and seeking to lift the automatic stay, thus potentially substantially diminishing the value of the Debtors' estates. Failure to pay the Taxes and Fees may also lead to the assertion of interest thereon or the loss of critical operational permits and/or licenses. Paying the prepetition amounts due as Taxes and Fees to avoid such outcomes is in the best interests of the Debtors, their estates, and all other parties in interest. And, in any event, all undisputed claims relating to Taxes and Fees are unimpaired under the Plan. As the relief requested herein merely alters the timing for when such claims will be satisfied, no party will be prejudiced by such relief. Accordingly, the payment of Taxes and Fees falls within the Debtors' sound business judgment and would benefit, rather than prejudice, the Debtors' creditors by preserving the property of their estates. The Debtor therefore submits that the relief requested herein is appropriate under sections 363(b) and 105(a) of the Bankruptcy Code.

**E. The Court Should Authorize Applicable Financial Institutions to Honor and Process Related Checks and Transfers**

31. The Debtor also requests that all applicable financial institutions be authorized to (a) receive, process, honor, and pay all checks presented for payment of, and to honor all fund transfer requests the Debtors make related to, the claims that the Debtor requests 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 any Debtor's designation of any particular check as approved by the Proposed Orders.



**Debtors' Reservation of Rights**

32. Nothing contained herein is intended or should be construed as, or deemed to constitute, an agreement or admission as to the amount, priority, character, or validity of any claim against any Debtor on any grounds, a waiver or impairment of any Debtor's rights to dispute any claim on any grounds, or an assumption or rejection of any agreement, contract, or lease under section 365 of the Bankruptcy Code. Each Debtor expressly reserves its rights to contest any claims related to Taxes and Fees under applicable bankruptcy and non-bankruptcy law. Likewise, if the Court grants the relief sought herein, any payment or transfer made pursuant to the Court's order is not intended, and should not be construed, as an admission as to the amount, priority, character, or validity of any claim or a waiver of any Debtor's rights to subsequently dispute such claim.

**Satisfaction of Bankruptcy Rule 6003 and Waiver of Bankruptcy Rule 6004**

33. To the extent necessary, the Debtor respectfully submits that this Motion satisfies Bankruptcy Rule 6003(b), which provides that, "[e]xcept to the extent that relief is necessary to avoid immediate and irreparable harm, the court shall not, within 21 days after the filing of the petition, 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 . . . ." Fed. R. Bankr. P. 6003. As set forth in this Motion and the First Day Declaration, the Debtors believe that (a) an orderly transition into chapter 11 is critical to preserve and maximize the value of the Debtors' estates and (b) any delay in granting the relief requested herein could cause immediate and irreparable harm. Accordingly, the Debtor submits that the relief requested herein satisfies Bankruptcy Rule 6003.

34. To implement successfully the relief sought herein, the Debtor requests that the Court find that notice of the Motion is adequate under Bankruptcy Rule 6004(a) under the

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

#### **Notice**

35. Notice of this Motion will be provided to the following parties (or their counsel) (collectively, the “**Notice Parties**”): (a) the Office of the United States Trustee for the Southern District of New York; (b) those creditors holding the 20 largest unsecured claims against the Debtor’s estate; (c) the Securities and Exchange Commission; (d) the Internal Revenue Service; (e) the United States Attorney’s Office for the Southern District of New York; (f) the state attorneys general for states in which the Debtor conducts business; (g) the Department of Transportation; (h) the Consenting Stakeholders; (i) the Prepetition Agents/Trustees; (j) the DIP Secured Parties; and (k) any other party that is identified on Spirit’s master service list,<sup>7</sup> is entitled to notice under Rule 9013-1(b) of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Rules**”), or has requested notice pursuant to Bankruptcy Rule 2002. A copy of this Motion and any order entered in respect thereto will also be made available on the Debtors’

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<sup>7</sup> Accessible by visiting <https://dm.epiq11.com/SpiritGoForward>.

case information website located at <https://dm.epiq11.com/SpiritGoForward>. Based on the urgency of the circumstances surrounding this Motion and the nature of the relief requested herein, the Debtor respectfully submits that no other or further notice is required.

*[Remainder of page intentionally left blank]*

WHEREFORE, the Debtor respectfully requests that the Court enter the Proposed Orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, granting the relief requested herein and such other and further relief as the Court deems just and proper.

Dated: November 18, 2024  
New York, New York

DAVIS POLK & WARDWELL LLP

/s/ Darren S. Klein

450 Lexington Avenue

New York, NY 10017

Tel.: (212) 450-4000

Marshall S. Huebner

Darren S. Klein

Christopher S. Robertson

Moshe Melcer

*Proposed Counsel to the Debtor and Debtor in Possession*

**Schedule 1**

**Taxing Authorities**

<b>Taxing Authority Name</b>	<b>Tax Type</b>	<b>Address</b>
Aeris	Airline Taxes and Fees	Aeropuerto Internacional Juan Santamaria San Jose, 1010 Costa Rica
Aero Lauderdale, Llc	Airline Taxes and Fees	62101 Collections Center Dr Chicago, IL 60693-0621
Aerocali S.A.	Airline Taxes and Fees	Sociedad Concesionaria Del Aeropuerto Internacional Alfonso Bonilla Palmira, Colombia
Aeropuerto De Cancun S.A. De C.V	Airline Taxes and Fees	Carret. Cancun - Chetumal Km 22 C.P. 77565 - Cancun, Q. Roo, Mexico
Aeropuerto De Puerto Vallarta, S.A.	Airline Taxes and Fees	Km. 7.5 Carretera A Tepic Puerto Vallarta, 48311 Mexico
Aeropuerto International Del Cibao	Airline Taxes and Fees	Aeropuerto Internacional Del Cibao S.A. Santiago De Los Caballeros, Dominican Republic
Aeropuerto Internl De Monterrey	Airline Taxes and Fees	Carr. Miguel Aleman Km24 Nuevo Laredo C.P., 66600 Mexico
Aeropuerto San Jose Del Cabo	Airline Taxes and Fees	Carretera Transpeninsular Km 43.5 No. Ext. S/N Baja California, 23420 Mexico
Aeropuertos Dominicanos Siglo XXI SA	Airline Taxes and Fees	Xxi, S.A. Aeropueto Intl Las Americas Santo Domingo - Dom. Rep, Dominican Republic
Aerostar Airports Holdings	Airline Taxes and Fees	254 Munoz Rivera Ave, 6Th Fl San Juan, PR 00918
Aerostar Airports Pfc	Airline Taxes and Fees	City View Plaza 48 Carr. 165 Ste 500 Guaynabo, PR 00968
Aerotel-Jamaica	Airline Taxes and Fees	1 Braemar Avenue Kingston 10, W.I., Jamaica
Air Navigation Services Aruba	Airline Taxes and Fees	L.G.Smith Blvd 22 Oranjestad, Aruba
Airplan	Airline Taxes and Fees	Cra 65A #13-157 Medellin, Colombia
Airport Revenue Fund	Airline Taxes and Fees	Denver Intl Airport Denver, CO 80249-2065
Alameda County Tax Collector	Property Taxes	1221 Oak Street Oakland, CA 94612-4285

<b>Taxing Authority Name</b>	<b>Tax Type</b>	<b>Address</b>
Alaska Department of Revenue	Other Taxes and Fees	333 W Willoughby Ave 11Th Fl, Side B Juneau, AK 99811
Alcaldia De Managua	Other Taxes and Fees	Centro Civico Semáforos del Zumen 1c al Lago Managua Nicaragua
Alcaldia Mayor De Bogota	Other Taxes and Fees	Carrera 8 No. 10 - 65 Bogotá Colombia
Alcaldia Mayor De Cartagena De Indi	Other Taxes and Fees	Cra. 2 # 36-86 Cartegena Colombia
Alcaldia Municipal De Comayagua	Other Taxes and Fees	Col. Orquidea Blanca 10 Calle N.O San Pedro Sula, Honduras
Alcaldia Municipal De Palmira	Other Taxes and Fees	Bonilla Aragon T2 Piso Local 169A Aeropuerto Internacional Alfonso Palmira, Colombia
Alcaldia Municipal De San Luis	Other Taxes and Fees	Aeropuerto Internacional De El Salvador San Salvador, El Salvador
Alcaldia Municipal De San Salvador	Other Taxes and Fees	Alameda Juan Pablo Ii Y Avenidacuscatañc No 320 San Salvador, El Salvador
Aldine Isd Tax Office	Other Taxes and Fees	14909 Aldine Westfield Rd Houston, TX 77032
Allied Universal	Airline Taxes and Fees	75 N Hangar Rd Cargo Building 75, R Jamaica, NY 11430-1826
Ann Harris Bennett-Tax Assessor	Other Taxes and Fees	1001 Preston Houston, TX 77002
Arizona Department of Revenue	Property Taxes Sales and Use Taxes	1600 W Monroe St Phoenix, AZ 85007
Aruba Airport Authority N.V	Airline Taxes and Fees	Aeropuerto Reina Beatrix Wayaca Z/N - Aruba, Aruba
Atlanta Airlines Terminal Corp	Airline Taxes and Fees	11700 Spine Rd Sw Atlanta, GA 30303
Atlanta Dept of Aviation (Pfc)	Airline Taxes and Fees	6000 N Terminal Pkwy Atlanta, GA 30320
Autoridad Aeronautica Civil	Airline Taxes and Fees	Albrook Edificio 805 Panama 5, Panama, Panama
Autorite Aeroportuaire Nationale	Airline Taxes and Fees	Aeroport International Toussaint Louvert Port-Au-Prince, Haiti

<b>Taxing Authority Name</b>	<b>Tax Type</b>	<b>Address</b>
Avenger Flight Group Llc	Airline Taxes and Fees	1450 Lee Wagner Blvd Building #300 Ft Lauderdale, FL 33315
Aviam	Airline Taxes and Fees	International Bank Of Miami 121 Alhambra Plaza, Penthouse2 Coral Gables, FL 33134
B & Co Legal	Airline Taxes and Fees	28 Edificio Plaza 54, 2Do Piso Samuel Lewis Obarrio Panama, Panama
Ballard & Ballard	Airline Taxes and Fees	Edificio Hi-Tech Plaza Obarrio, Calle 53 Panama City, Panama
Banco De La Nacion / Sunat	Other Taxes and Fees	Av. Republica De Panama 3664 Lima, Peru
Bancredito	Airline Taxes and Fees	2 Av. 4, Curce con Calle, Edif. Bancredito Floor 1 San Jose Costa Rica
Bernalillo County Treasurer	Property Taxes	415 Silver Ave Sw Albuquerque, NM 87102
Birmingham Airport Authority Pfc	Airline Taxes and Fees	5900 Messer Airport Hwy Birmingham Birmingham, AL 35212-1057
Boise Air Terminal	Airline Taxes and Fees	W Airport Way Boise, ID 83705-6530
Broward County Aviation Dept./Usa Parking Assoc.	Airline Taxes and Fees	400 Terminal Drive, Box 50 Fort Lauderdale, FL 33315
Broward County Tax Collector	Property Taxes	1800 N W 66Th Avenue Suite 100 Plantation, FL 33313-4523
Broward Cty Aviation Dept	Airline Taxes and Fees	2200 S W 45Th Street Suite 101 Dania Beach, FL 33312
Broward Cty Aviation Pfc	Airline Taxes and Fees	2200 Sw 45 St, Suite 200 Fort Lauderdale, FL 33312-5731
Buncombe County Tax Collector	Property Taxes	94 Coxe Ave Asheville, NC 28801
California Franchise Tax Board	Sales and Use Taxes	9646 Butterfield Way Sacramento, CA 95827
California State Conrtollers Office	Other Taxes and Fees	888 S Figueroa St Los Angeles, CA 90017
Capital Region Airport Commission	Airline Taxes and Fees	1 Richard E Byrd Terminal Dr Richmond, VA 23250
Central West Virginia Regional - Pf	Airline Taxes and Fees	Regional Airport Authority 100 Airport Road Suite 175 Charleston, WV 25311
Charleston County Aviation Authorit	Airline Taxes and Fees	International Blvd North Charleston, SC 29418-6911
Charlotte Douglas Int'L Airport	Airline Taxes and Fees	5601 Wilkinson Blvd Charlotte, NC 28208-3557

<b>Taxing Authority Name</b>	<b>Tax Type</b>	<b>Address</b>
Chicas, Vilchez & Ruiz	Airline Taxes and Fees	Final 75 Av Sur Pasaje Rivera #3 Col. Escalon San Salvador, El Salvador
City And County of Denver	Sales and Use Taxes	201 W Colfax Ave Denver, CO 80202
City Of Albuquerque Aviation Dept	Airline Taxes and Fees	2200 Sunport Se Albuquerque, NM 87106
City Of Atlanta Department Of Aviat	Other Taxes and Fees	6000 North Terminal Parkway Atlanta, GA 30320
City Of Austin	Airlines Taxes and Fees Other Taxes and Fees	2901 Employee Ave Ste 100 Austin, TX 78719-2319
City of Austin Dept of Aviation Pfc	Airline Taxes and Fees	3011 Employee Ave, Ste 1101 Austin, TX 78719
City Of Boston	Other Taxes and Fees	Boston/Isd, Weights & Measures Div 1010 Massachusetts Avenue Boston, MA 02118
City Of Charlotte	Airline Taxes and Fees	1200 E. Morehead Street Suite 270 C/O Preferred Solutions Charlotte, NC 28204
City Of Chicago Dept. Of Aviation	Airline Taxes and Fees	121 N. Lasalle Street, Rm 700 Chicago, IL 60602
City of Chicago Pfc	Airline Taxes and Fees	Department Of Finace 121 N. Lasalle, Room 700 Chicago, IL 60602
City of Doral	Other Taxes and Fees	8401 Nw 53Rd Terrace Doral, FL 33166
City of Henderson	Other Taxes and Fees	250 S Green Valley Pkwy Henderson, NV 89012-2301
City of Kansas City - Pfc	Airline Taxes and Fees	414 E 12Th St Kansas City, MO 64106
City Of Kansas City Aviation Depart	Airline Taxes and Fees	601 Brasilia Ave Kansas City, MO 64153
City of Kenner	Property Taxes	1801 Williams Blvd Kenner, LA 70062
City Of Los Angeles	Airline Taxes and Fees	Los Angeles World Airports File 54989 Los Angeles, CA 90054-0078
City of Los Angeles Pfc	Airline Taxes and Fees	700 E Temple St Los Angeles, CA 90012
City Of Manchester, Nh	Airline Taxes and Fees	1 Airport Rd Manchester, NH 03103-7450
City of Manchester, Nh Pfc	Airline Taxes and Fees	1 Airport Rd Ste 300 Manchester-Boston Reginal Airport Manchester, NH 03103-7450
City Of Miramar	Other Taxes and Fees	2300 Civic Center Place Miramar, FL 33025
City of Oakland	Other Taxes and Fees	250 Frank H Ogawa Plaza #1320 Oakland, CA 94612
City Of Pensacola	Airline Taxes and Fees	Airport Blvd 2430 Airport Blvd Pensacola, FL 32504-8964
City of Pensacola-Pfc	Airline Taxes and Fees	Airport Blvd Pensacola, FL 32504-8964



<b>Taxing Authority Name</b>	<b>Tax Type</b>	<b>Address</b>
Gtr Orlando Aviation Authority	Airline Taxes and Fees	1 Jeff Fuqua Blvd Orlando, FL 32827-4392
Louis Armstrong New Orleans Intl Airport	Airline Taxes and Fees	1 Terminal Dr Kenner, LA 70062
New Orleans Aviation - Pfc	Airline Taxes and Fees	1 Terminal Dr Kenner, LA 70062
City of Portland	Income Taxes	1120 Sw 5Th Ave Room 1250 Portland, OR 97204
City of Romulus	Other Taxes and Fees	11111 Wayne Road Romulus, MI 48174
City of San Antonio Texas	Airline Taxes and Fees	100 Military Plaza San Antonio, TX 78205
Allegheny / Pittsburgh Intl. Airp.	Airline Taxes and Fees	1000 Airport Blvd Pittsburgh, PA 15231
City Of San Jose	Airline Taxes and Fees	Airport Blvd San Jose, CA 95110-1206
City of San Jose Pfc	Airline Taxes and Fees	1701 Airport Blvd., Suite B-1130 San Jose, CA 95110-1202
City of St. Louis - Pfc	Airline Taxes and Fees	1200 Market St Saint Louis, MO 63103
City Of Tampa	Other Taxes and Fees	306 E Jackson St Tampa, FL 33602
Clark County Dept Of Aviation	Airline Taxes and Fees	5757 Wayne Newton Blvd Las Vegas, NV 89119
Clayton Cty Tax Commissioner	Property Taxes	Adm. Annex 3, 2Nd Floor 121 S. Mcdonough Street Jonesboro, GA 30236
Cleveland Airport System	Airline Taxes and Fees	5575 Venture Dr #A Lockbox 70275 Parma, OH 44130
Cleveland Airport System - Pfc	Airline Taxes and Fees	5300 Riverside Dr Cleveland , OH 44135
Cleveland Terminal & Equipment Cons	Airline Taxes and Fees	Kraft Rd Naples, FL 34105-5047
Cocesna - Coporacion Centroameric	Airline Taxes and Fees	Tegucigalpa, M.D.C Honduras, C.A, Honduras
Collector Of Customs - Jam	Airline Taxes and Fees	Myers Wharf Newport East Kingston 15 Kingston 15, Jamaica
Collector of Revenue-St. Louis Coun	Property Taxes	41 S Central Avenue St Louis, MO 63105
Colorado Department of Revenue	Sales and Use Taxes	1375 Sherman Street Denver, CO 80261-0013
Colorado Dept of Agriculture	Other Taxes and Fees	305 Interlocken Parkway Broomfield, CO 80021
Columbus Regional Airport	Airline Taxes and Fees	4600 International Gateway Columbus, OH 43219
Comision Ejecutiva Portuaria Autono	Airline Taxes and Fees	Edif. Torre Roble Blvd Los Heroes - Metrocentro San Salvador, El Salvador

<b>Taxing Authority Name</b>	<b>Tax Type</b>	<b>Address</b>
Commissioner of Taxation & Finance	Income Taxes	77 Broadway, Suite 112 Buffalo, NY 14203-1670
Commissioner of Taxation And Financ	Other Taxes and Fees	Nys Tax Department Albany, NY 12201-1833
Commonwealth of Massachusetts	Other Taxes and Fees Sales and Use Taxes	1 Ashburton Pl, 12Th Fl Boston, MA 02108
Commonwealth of Virginia	Other Taxes and Fees	101 N 14Th St Richmond, VA 23219
Comptroller of Maryland	Other Taxes and Fees	301 West Preston Street, Room 310 Baltimore, MD 21201
Connecticut Airport Authority	Airline Taxes and Fees	334 Ella Grasso Turnpile Suite #160 Windsor Locks, CT 06096
Connecticut Airport Authority - Pfc	Airline Taxes and Fees	334 Ella Grasso Turnpile # 160 Windsor Locks, CT 06096
Corpac, S.A	Airline Taxes and Fees	Av. Elmer Faucett S/N Aeropuerto Internatiacional Lima, Peru
County of Henrico, Virginia	Property Taxes	4301 E Parham Rd Room #138 Department Of Finance Henrico, VA 23228-2745
Dallas Fort Worth Intl - Pfc	Airline Taxes and Fees	Finance Dept - Grants Pfc'S Po Drawer 619428 Dallas, TX 75261-9428
Dallas/Fort Worth Int. Airport	Airline Taxes and Fees	2400 Aviation Dr, Dfw Airport, TX 75261
Dc Office of Finance & Treasury	Other Taxes and Fees	1101 4Th Street Sw Suite 800W Washington, DC 20024
Denver Port Authority - Pfc	Airline Taxes and Fees	1331 17Th St, Ste 1000 Denver, CO 80202
Dept Of Lic & Consumer St Thomas	Other Taxes and Fees	8201 Sub Base Suite 1 St. Thomas, VI 00802
Detroit Airlines North	Airline Taxes and Fees	601 Roger Drive Suite 2167A Dantec Detroit, MI 48242
Detroit Metropolitan - Pfc	Airline Taxes and Fees	Wayne County Airport Lc Smith Terminal Mezzanine Detroit, MI 48242
Dian / Direccion De Impuestos Y	Other Taxes and Fees	Carrera 8 No 6C-38 Edificio San Agustin Bogota, Colombia
Direccion General De Aeronautica Ci	Airline Taxes and Fees	9a Avenida 14-75 Guatemala City Guatemala
Direccion General De Aviacion Civil	Airline Taxes and Fees	Matriz America Oe-153 Y Av, 10 De Agosto Quito, Ecuador
Direccion General De Ingresos	Other Taxes and Fees	21 Calle Sureste Managua Nicaragua

<b>Taxing Authority Name</b>	<b>Tax Type</b>	<b>Address</b>
Direccion General De Tesoreria - Sa	Other Taxes and Fees	Boulevard De Los Heroes Col Buenos Aires, Edif Ministerio De Hacienda San Salvador, El Salvador
Direccion/Colector De Impuestos Int	Airline Taxes and Fees	Acropolis Center Suite 1500 Ave.Winston Churchill Santo Domingo, Dominican Republic
Direction Generale Des Impots	Airline Taxes and Fees	Service Des Droits Consulaires Avenue De Delmas No. 1 Port Au Prince, Haiti
Division of Alcoholic	Other Taxes and Fees	Auditing District Office 1940 North Monroe Street Tallahassee, FL 32399-1022
Eaai/Empresa Administradora De Aer	Airline Taxes and Fees	Km.11 Carretera Norte Managua - Nicaragua, Nicaragua
Earl K. Wood, Tax Collector	Property Taxes	200 S Orange Ave, Ste 1500 Orlando, FL 32801
Escambia County Tax Collector	Property Taxes	213 Palafox Pl Pensacola, FL 32591-1312
Eurocontrol	Airline Taxes and Fees	Rue De La Fusee-96-B-1130 Bruxelles, Belgium
Federal Aviation Administration	Airline Taxes and Fees	Aviation Insurance, Apo-3 800 Independence Ave.Sw, Rm939 Washington, DC 20591
Fideicomiso Opain Sa	Airline Taxes and Fees	Carrera 7 No 71-52 Torr B Piso 2 Commutador 3123711 Bogota - Colombia, Colombia
Fideicomisos Sociedad Fiduciaria De	Airline Taxes and Fees	Cra 13#26 A 47 Piso 9 Dc, Colombia
Fiduagraria Fedeicomiso Proturismo	Other Taxes and Fees	Calle 16 #6-66 Piso 26,28,29 Bogota, Colombia
Fiduciaria De Occidente Regulados	Airline Taxes and Fees	Calle 73 Piso 3 Cartagena, Colombia
Fl Department of Financial Services	Other Taxes and Fees	200 E Gaines St Tallahassee, FL 32399
Florida Department of Revenue	Sales and Use Taxes	5050 W. Tennessee Street Tallahassee, FL 32399-0120
Florida Department of State	Other Taxes and Fees	2661 W Executive Center Circle Tallahassee, FL 32301
General Mitchell Intl	Airline Taxes and Fees	5300 S Howell Ave Milwaukee, WI 53207-6156
Georgia Department of Revenue	Other Taxes and Fees Sales and Use Taxes	4125 Welcome All Road Suite 701 Atlanta, GA 30349-1824

<b>Taxing Authority Name</b>	<b>Tax Type</b>	<b>Address</b>
Georgia Department of Revenue	Other Taxes and Fees Sales and Use Taxes	Alcohol And Tobacco Division 1800 Century Center Blvd. N.E Atlanta, GA 30345
Grapevine-Colleyville Tax Office	Property Taxes	3072 Mustang Drive Grapevine, TX 76051
St. Louis Lambert International Air	Airline Taxes and Fees	10701 Lambert Intl Blvd St Louis, MO 63145
Guilford County Tax Department	Property Taxes	400 W Market St Greensboro, NC 27401
Hennepin County Treasurer	Property Taxes	A-600 Government Center Minneapolis, MN 55487
Hillsborough County Aviation Authority	Airline Taxes and Fees	412 E Madison St, St 800 Tampa, FL 33602
Hillsborough County Pfc	Airline Taxes and Fees	4100 George J Bean Pkwy Tampa, FL 33607
Hillsborough County Tax Collector	Property Taxes	601 E Kennedy Blvd Tampa, FL 33602
Horry County Treasurer	Property Taxes	1301 2Nd Ave Conway, SC 29528
Houston Airport System	Airline Taxes and Fees	16930 Jfk Blvd Houston, TX 77205-0106
Iah/George Bush Intercontinental -	Airline Taxes and Fees	3500 N Terminal Rd Houston, TX 77032
Iata - Princess Juliana Int. Airp.	Airline Taxes and Fees	St. Maarten Netherlands, Antilles, Netherlands
Iata Empresa Hondurena De Infraestr	Airline Taxes and Fees	Road Ca5 Adjacent To Suburb La Mesa Cortes, Honduras
Iata/Palmerola Internatnl Arprt,	Airline Taxes and Fees	Carretera Cas Tegucigalpa, Honduras
Ice/Instituto Costarricense De Turi	Airline Taxes and Fees	Area De Ingresos Apartado Postal 10289-100 San Jose, Costa Rica
Idaho State Tax Commission	Sales and Use Taxes	11321 W Chinden Blvd Boise, ID 83714
Illinois Department of Revenue	Sales and Use Taxes	555 W Monroe St Chicago, IL 60661
Illinois Secretary of State	Other Taxes and Fees	Dept Of Business Service 501 S 2Nd Street Springfield, IL 62756
Illinois State Treasurer	Other Taxes and Fees	1 E Old State Capitol Plaza Springfield , IL 62701
Indiana Department of Revenue	Other Taxes and Fees	100 N. Senate Ave Indiabapolis, IN 46204
Transportation Security Admin	Airline Taxes and Fees	10701 Lambert Intl Blvd St Louis, MO 63145
City Of Phoenix	Airline Taxes and Fees	200 W Washington St Phoenix, AZ 85003
Inguat/Instituto Guatemalteco De Tu	Airline Taxes and Fees	7a. Avenida 1-17 Zona 4

<b>Taxing Authority Name</b>	<b>Tax Type</b>	<b>Address</b>
		Guatemala City Guatemala
Instituto Dominicano De Aviacion Ci	Airline Taxes and Fees	Av. Dr. Delgado Esq Mexico Santo Domingoo, Dominican Republic
International Air Transport Association	Airline Taxes and Fees	Frankfurtstraat2,Lijnden-Box49 1170 Aa Bafhoevedorp The Netherland, Netherlands
Intur/Instituto Nicaraguense De Tur	Airline Taxes and Fees	Hotel Crowne Plaza 1 Cuadra Al Sur 1 Cuadra Al Oeste Managua, Nicaragua
Jamaica Civil Aviation Authority	Airline Taxes and Fees	4 Winchester Road Kingston 10, Jamaica
Jamaican Government Treasury	Airline Taxes and Fees	NHT Building 42 B-C Union Street Montego Bay Jamaica
Jefferson County Sheriffs Office	Property Taxes	531 Court Pl, Ste 604 Louisville, KY 40202
Jefferson Parish - Revenue & Tax	Sales and Use Taxes	1233 Westbank Expwy Harvey, LA 70058
John B. Mcckuskey Wv State Auditor	Property Taxes	1900 Kanawha Blvd E. Bld 1, Rm W-118 Charleston, WV 23305-0230
John Wayne Airport County of Orange	Airline Taxes and Fees	3160 Airway Ave Costa Mesa, CA 92626-4608
Kentucky Deparmtnet of Agriculture	Other Taxes and Fees	107 Corporate Drive Frankfort, KY 40601
Kentucky Department of Revenue	Sales and Use Taxes	501 High St Station 38 Frankfort, KY 40601
King County Treasury	Property Taxes	500 Fourth Ave Rom 600 Seattle, WA 98104-2340
Las Vegas Dept of Aviation-Pfc	Airline Taxes and Fees	5757 Wayne Newton Blvd Las Vegas, NV 89111
Lee County Port Auth Pfc	Airline Taxes and Fees	11000 Terminal Access Road Suite 8671 Fort Myers, FL 33913-8899
Lee County Tax Collector	Property Taxes	2480 Thompson St Fort Meyers, FL 33901
Lima Airport Partners S.R.L	Airline Taxes and Fees	Aeropuerto Int'L Jorge Chavez Av. Elmer Faucett S/N Callao Lima, Peru
Los Angeles Cnty Tax Collector	Property Taxes	500 W Temple St Los Angeles, CA 90012
Louisiana Dept of Revenue	Sales and Use Taxes	1201 N 3Rd St, Ste 7-210 Baton Rouge, LA 70802
Louisville Regional Airport Authori	Airline Taxes and Fees	700 Administration Dr Louisville, KY 40209-1537

<b>Taxing Authority Name</b>	<b>Tax Type</b>	<b>Address</b>
Maryland Aviation Admin - Pfc	Airline Taxes and Fees	25 S Charles St Baltimore, MD 21201
Maryland Aviation Administration	Airline Taxes and Fees	701 Wilson Point Rd Middle River, MD 21220
Maryland Department of Revenue	Sales and Use Taxes	301 W. Preston Street Room 206 Baltimore, MD 21501-2384
Maryland Dept Of Agriculture	Other Taxes and Fees	50 Harry S Truman Pkwy Annapolis, MD 21401
City of Philadelphia	Airline Taxes and Fees	415 City Hall Philadelphia, PA 19107-3216
Mecklenburg County Tax Collector	Property Taxes	Valerie C Woodard Ctr 3205 Freedom Dr, Ste 3000 Charlotte, BC 28208
Memphis International Airport	Airline Taxes and Fees	2491 Winchester Road, Suite 113 Memphis, TN 38116-3856
Memphis-Shelby County Airport Authority	Airline Taxes and Fees	Winchester Rd Memphis, TN 38116-3856
Metro Airport Commission (Msp)	Airline Taxes and Fees	Mac Nw-9227 Minneapolis, MN 55485
Metropolitan Arprt Comm Pfc	Airline Taxes and Fees	6040 - 28Th Avenue South Minneapolis, MN 55450-2799
Miami Dade Aviation Department	Airline Taxes and Fees	4200 Nw 36Th St Miami , FL 33166
Metropolitan Trustee Real Property	Property Taxes	Howard Office Bldg 700 Pres Ronald Reagan Wy, Ste 220 Metropolitan Trustee Nashville, TN 37210
Miami-Dade Tax Collector	Property Taxes	200 Nw 2Nd Avenue Miami, FL 33128
Michigan Chamber of Commerce	Other Taxes and Fees	600 S Walnut St Lansing, MI 48933-2209
Michigan Dept. of Treasury	Other Taxes and Fees	Attn State Treasurer Austin Bldg 430 W Allegan St Lansing, MI 48922
Ministere De L'Interieur Et Des Col	Airline Taxes and Fees	Aeroporto Internacional De Port Au Prince Port Au Prince, Haiti
Ministerio De Comercio	Airline Taxes and Fees	Calle 28 No 13 A ?15 Bogota, Colombia
South Jersey Transportation	Airline Taxes and Fees	512 Lakeland Rd Blackwood, NJ 08012
Ministerio/Direccion Gnrl De Migrac	Airline Taxes and Fees	9A Calle Pte, 17 Av Norte Centro De Gobierno San Salvador, El Salvador
Minnesota Department of Commerce	Other Taxes and Fees	85 7Th Place East Suite 280 St. Paul, MN 55101-2198

<b>Taxing Authority Name</b>	<b>Tax Type</b>	<b>Address</b>
Minnesota Revenue	Property Taxes	600 N Robert St St Paul, MN 55101
Port Of Oakland	Airline Taxes and Fees	530 Water St Oakland, CA 94607
Municipalidad De Alajuela	Other Taxes and Fees	Aeropuerto Juan Santamaria Alajuela, 1234 Costa Rica
Municipalidad De San Pedro Sula	Other Taxes and Fees	Barrio El Centro Entre 4 y 5 Avenida South-West, entre 1 y, 2 Calle San Pedro Sula Honduras
Municipio De Armenia	Other Taxes and Fees	Dir. Cr 17 No 16-00 Centro Adm Mun Arm. Quindio Armenia, Colombia
Municipio De Lebrija	Other Taxes and Fees	Calle 11 N#8-59 Santander, 687571 Colombia
Municipio De Rionegro	Other Taxes and Fees	Calle 49 No 50 - 05 Rionegro Antioquia, Colombia
Municipio De Soledad	Other Taxes and Fees	Calle 48 N#10-26 Bogota, 687571 Colombia
Myrtle Beach Int'L A/P ( Pfc )	Airline Taxes and Fees	11 Jetport Road Myrtle Beach, SC 29577
Myrtle Beach/Horry Dept of Airport	Airline Taxes and Fees	1100 Jetport Road Myrtle Beach, SC 29577
Nassar Abogados Costa Rica, S.A.	Other Taxes and Fees	Oficentro Torres Del Campo, Torre 1 Piso 2, Barrio Tournon San Jose, Costa Rica
Nats (Services) Limited	Airline Taxes and Fees	1-5 Osborne Terrace Edinburgh United Kingdom, EH125HG United Kingdom
Nav Canada	Airline Taxes and Fees	77 Rue Metcalfe Ottawa, ON K1P 5L6 Canada
Nevada Department of Taxation	Sales and Use Taxes	1550 College Pkwy Suite 115 Centrally Assessed Properties Carson City, NV 89706-7937
Nevada Unclaimed Property	Other Taxes and Fees	555 E. Washington Ave Suite 4200 Las Vegas, NV 89101
New Jersey Department of Treasury	Other Taxes and Fees	Unclaimed Property Administration 555 E. Washington Ave Suite 5200 Trenton, NJ 08625-0214
New Mexico Taxation & Revenue Dept	Other Taxes and Fees	1100 S St Francis Dr Santa Fe, NM 87504
New York City Tax	Other Taxes and Fees	Nyc Department Of Finance Kingston, NY 12402-5040

<b>Taxing Authority Name</b>	<b>Tax Type</b>	<b>Address</b>
Nm Taxation And Revenue Department	Income Taxes	1200 South St. Francis Drive Santa Fe, NM 87505
Norfolk Airport Authority	Airline Taxes and Fees	2200 Norview Ave Norfolk, VA 23518-5804
North Carolina Dept of Revenue	Sales and Use Taxes	501 N Wilmington St Raleigh, NC 27604
Nyc Department of Finance	Income Taxes	59 Maiden Lane 28Th Fl New York, NY 10038-4502
Nys Dept of Taxation & Finance	Sales and Use Taxes	Attn Office Of Counsel W A Harriman Campus, Bldg 9 Albany, NY 12227
Office National De L'Aviation Civi	Airline Taxes and Fees	11 Bd Toussaint Louverture Port Au Prince BP 1349 Haiti
Ohio Department of Commerce	Other Taxes and Fees	77 South High Street, 20Th Floor Columbus, OH 43215-6108
Ohio Department of Taxation	Sales and Use Taxes	4485 Northland Ridge Blvd Columbus, OH 43229
Orange County Tax Collector	Property Taxes	301 S Rosalind Ave Orlando, FL 32801
Oregon Department of Revenue	Income Taxes	955 Center St Ne Salem, OR 97301-2555
Oregon Department of State Lands	Other Taxes and Fees	775 Summer Street Ne Suite 100 Salen, OR 97301-1279
P.A. Aeropuerto Ernesto Cortisoz	Airline Taxes and Fees	Instalaciones Aeropuerto Ernesto Oficinas Administrativas Tecer Piso Barranquilla, Colombia
Pac Kingston Airport Limited	Airline Taxes and Fees	Norman Manley Intl Airport Palisadoes Kingston, Jamaica
Palm Beach International Airport	Airline Taxes and Fees	Of County Commissioners 846 Pbia West Palm Beach, FL 33406-1470
Pennsylvania Dept of Revenue	Sales and Use Taxes	1131 Strawberry Sq Harrisburg, PA 17128
Pfc Charleston County Aviation	Airline Taxes and Fees	5500 International Blvd Ste 101 North Charleston, SC 29418-6911
Pfc City of Albuquerque Aviation	Airline Taxes and Fees	Admin Office, 3Rd Lvl 2200 Sunport Blvd Se Albuquerque, NM 87106
Puerto Rico Ports Authority	Airline Taxes and Fees	64 C Lindbergh San Juan, PR 00907
Pfc Monroe County Airport Authority	Airline Taxes and Fees	1200 Brooks Ave Ste 9 Rochester, NY 14624-3126
Pfc-Burbank-Glendale-Pasadena Airp	Airline Taxes and Fees	2627 N. Hollywood Way Burbank, CA 91505-1062
Pfc-Charlotte Douglas Int'L Airport	Airline Taxes and Fees	5501 Josh Birmingham Pkwy Charlotte, NC 28208
Pfc-Sacramento Cty Dept of Airports	Airline Taxes and Fees	6990 Airport Boulevard Sacramento, CA 95837



<b>Taxing Authority Name</b>	<b>Tax Type</b>	<b>Address</b>
Philadelphia Terminal & Equipment C	Airline Taxes and Fees	8500 Essington Ave Philitec Philadelphia, PA 19153-3755
Port Of Portland	Airline Taxes and Fees	7200 Ne Airport Wy Portland, OR 97218
Platte County Collector	Property Taxes	415 Third Street Room 212 Platte City, MO 64079
Port Authority ( Pfc Only )	Airline Taxes and Fees	4 World Trade Center, 19Th Fl 150 Greenwich St New York, NY 10007
Port Authority (Ewr Pfc Only)	Airline Taxes and Fees	5 Marine View Plaza - Suite 502 Hoboken, NJ 07030
Port Authority Of Ny & Nj	Airline Taxes and Fees	4 World Trade Center 150 Greenwich Street 19 Floor New York, NY 10006
Indianapolis Airport Authority	Airline Taxes and Fees	7800 Col H Weir Cook Memorial Dr, Ste 100 Indianapolis, IN 46241
Ministerio De Turismo	Airline Taxes and Fees	Avenida 12 De Octubre N26-48 Y Lincoln Edf. Mirage, Piso 7 Quito, Ecuador
Port Of Seattle	Airline Taxes and Fees	2711 Alaskan Wy Seattle, WA 98121
Servicio De Rentas Internas	Other Taxes and Fees	Avenida 12 De Octubre N26-48 Y Lincoln Edf. Mirage, Piso 7 Quito, Ecuador
Pr Ports Authority Pse Pfc	Airline Taxes and Fees	Calle Lindbergh #64 Antigua Base Naval Miramar San Juan, PR 00907
Massachusetts Port Authority	Airline Taxes and Fees	C/O Ma Port Authority One Harborside Dr, Ste 200S East Boston, MA 02128
Raleigh-Durham Airport Authority	Airline Taxes and Fees	1000 Trade Dr Rdu Airport Morrisville, NC 27623
Reno-Tahoe Airport Authority	Airline Taxes and Fees	C/O Reno-Tahoe Intl Airport 2001 E Plumb Ln Reno, NV 89502
Rhode Island Dept of The Gen Treasu	Other Taxes and Fees	50 Service Ave 2Nd Floor Warwick, RI 02886
Sacramento County Airport System	Airline Taxes and Fees	6901 Airport Blvd Sacramento, CA 95837-1110
Sacramento County Dept of Finance	Property Taxes	Tax Collection & Licensing 700 H Street, Room 1710 Sacramento, CA 95814
Sacsa / Sociedad Aeroportuaria	Airline Taxes and Fees	Aeropuerto Internacional Rafael Nunez Piso 3 Cartagena, Colombia

<b>Taxing Authority Name</b>	<b>Tax Type</b>	<b>Address</b>
Salt Lake City Dept Of Airports	Airline Taxes and Fees	C/O Slc Intl Airport 3920 W Terminal Dr Salt Lake City, UT 84122
Salt Lake County Treasurer	Property Taxes	2001 S State St, Ste N1200 Salt Lake City, UT 84114-4575
San Diego County Treasurer	Property Taxes	Attn Dan Mcallister, Treas Tax Coll San Diego Admin Ctr 1600 Pacific Hwy, Rm 162 San Diego, CA 92101
Sar - Servicio De Administracion De	Other Taxes and Fees	Col. Orquidea Blanca, 14 Ave. Circunv. San Pedro Sula, Honduras
Scis Air Sercurity Corp.	Airline Taxes and Fees	1521 North Cooper St. # 300 Arlington, TX 76011
Secretary of The Treasury (Pr)	Other Taxes and Fees	1130 Ave Munoz Rivera San Juan, PR 00927-5009
Seneam/Servicio De Adm Tribut	Airline Taxes and Fees	Av Hidalgo 77 Col Guerrero C.P. 06300 Mexico Df, Mexico
San Diego County Regional Arprt Aut	Airline Taxes and Fees	C/O San Diego County Reg Airport Auth 1St Fl, Sdcraa Admin Bldg 2417 McCain Rd San Diego, CA 92101
Shelby County Trustee	Property Taxes	157 Poplar Ave Memphis, TN 38103-1948
Sheltair Aviation Center, Llc	Airline Taxes and Fees	4860 Ne 12Th Avenue Fort Lauderdale, FL 33334
South Carolina Dept of Revenue	Property Taxes	Department Of Revenue Corporation Return Columbia, SC 29214-0100
South Carolina State Treasurer	Other Taxes and Fees	1200 Senate Street Suite 214 Columbia, SC 29201
Missouri Dept of Revenue	Sales and Use Taxes Other Taxes and Fees	Harry S Truman St Offc Bldg 301 W High St Jefferson City, MO 65101
Metropolitan Nashville Airport	Airline Taxes and Fees	Terminal Dr Nashville, TN 37214-4110
State of Alabama Treasurer	Other Taxes and Fees	C/O Exec Off Of The Treas 600 Dexter Ave, Rm S106 Montgomery, AL 36104
State of Connecticut	Sales and Use Taxes	450 Colombus Blvd, Suite1 Hartford, CT 06103
State of Maryland Dept of Tax	Other Taxes and Fees	301 West Preston Street Room 801 Baltimore, MD 21201-2395
State of Michigan	Sales and Use Taxes	Dept 77003 Detroit, MI 48277-0003
State Of Michigan Dept Of Labor & Economic Opportunit	Other Taxes and Fees	2501 Woodlake Cir Okemos, MI 48864-5976
State of New Jersey	Sales and Use Taxes	C/O Dept Of Labor 1 John Fitch Plz Trenton, NJ 08611

<b>Taxing Authority Name</b>	<b>Tax Type</b>	<b>Address</b>
State of New Jersey - Ppt	Property Taxes	Revenue Processing Center Trenton, NJ 08646-0243
State of South Carolina	Income Taxes	Sales & Use Tax Sc Department Of Revenue Columbia, SC 29214-0100
State of Utah	Sales and Use Taxes	C/O Treasurers Office 168 N 1950 W, Ste 102 Salt Lake City, UT 84116
State of Washington Dept of Revenue	Other Taxes and Fees Sales and Use Taxes	2101 4Th Ave, Suite 1400 Seattle, WA 98121
State of Washington Dept of Revenue	Other Taxes and Fees Sales and Use Taxes	1303 Ne Campus Pkwy Seattle, WA 98105-6206
State of Wyoming	Other Taxes and Fees	122 West 25Th St., Suite E300 Herschler Building East Cheyenne, WY 82001-3004
Subdirección Zonal Del Litoral	Airline Taxes and Fees	Avenida De Las Americas Guayaquil, Ecuador
Superintendencia De Administracion	Other Taxes and Fees	7a. Av. 3-73, Zona 9 Guatemala City Guatemala
Superintendencia De Puertos	Other Taxes and Fees	Dg 79 B 71 B 28 Bogota, Colombia
Tagsa - Terminal Aeroportuar	Airline Taxes and Fees	Av De Las Americas Y Av Isidro Ayora Guayaquil, Ecuador
Tarrant Cnty Tax Assessor - Col	Property Taxes	100 E Weatherford Fort Worth, TX 76196-0001
Tax Collector, Multnomah County	Property Taxes	501 Se Hawthorne Blvd, Ste 175 Portland, OR 97214
Tbi Airport Management, Inc.	Airline Taxes and Fees	3212 Red Cleveland Blvd. Sanford, FL 32773
Tbitec	Airline Taxes and Fees	380 World Way Box S-18 Los Angeles, CA 90045
Tennessee Department of Revenue	Sales and Use Taxes	500 Deaderick Street Nashville, TN 37242
Tesoreria General De La Republica -	Airline Taxes and Fees	Avenida Cervantes Barrio El Jazmín Tegucigalpa Honduras
Tesoro Nacional - Aerocivil Aeronau	Airline Taxes and Fees	Aerocivil Central Building Av. Eldorado 103-15 Bogotá Colombia
Texas Comptroller of Public Acct.	Sales and Use Taxes	111 E 17Th St Austin, TX 78774
The City of Boston	Property Taxes	Collector Of Taxes Boston, MA 02205
Tourism Enhancement Fund	Airline Taxes and Fees	64 Knutsford Boulevard Kingston 5, Jamaica
Town of Windsor Locks Tax Collector	Property Taxes	50 Church St Windsor Locks, CT 06096

<b>Taxing Authority Name</b>	<b>Tax Type</b>	<b>Address</b>
Travis County Tax Collector	Property Taxes	2433 Ridgpoint Dr Austin, TX 78754-5231
Treas Nyc	Airline Taxes and Fees	33 Liberty Street New York, NY 10045
Treasurer, City of Memphis	Property Taxes	125 N Main St Rm 301 Memphis, TN 38103-2030
Tresor Publique/Redevances	Airline Taxes and Fees	Des Passagers Accomte 1103533 Rue Des Mriacle Et Rue Du Quai, Haiti
United States Treasury	Airline Taxes and Fees	1500 Pennsylvania Ave, Nw Washington, DC 20220
Us Customs And Border Protection	Airline Taxes and Fees	6601 Nw 25Th Street; Suite 203 Miami, FL 33152-2207
Usda, Aphis, Rot	Airline Taxes and Fees	3180 Rider S Earth City, MO 63045
Usvi-Office of Lieutenant Governor	Other Taxes and Fees	5049 Kongens Gade St. Thomas, VI 00802
Utah State Tax Commission	Income Taxes	210 N 1950 W Taxpayer Services Division Salt Lake City, UT 84134
Virgin Islands Port Authority	Airline Taxes and Fees	8074 Lindbergh Bay St Thomas, VI 00802
Virginia Department of Taxation	Other Taxes and Fees	1957 Westmoreland St Richmond, VA 23230
Wake County Tax Administration	Property Taxes	301 S Mcdowell St, Ste 3800 Raleigh, NC 27601
Wayne County Dept. Of Airports	Airline Taxes and Fees	Detroit Metropolitan Airport L. C. Smith Terminal-Mezzanine Detroit, MI 48242
West Virginia Dept of Revenue	Sales and Use Taxes	1001 Lee St E Charleston, WV 25301
Westmoreland County Airport	Airline Taxes and Fees	148 Aviation Lane Suite 103 Latrobe, PA 15650
Westmoreland County -Pfc	Airline Taxes and Fees	Airport Authority 148 Aviation Lane Suite 103 Latrobe, PA 15650
Wisconsin Department of Revenue	Sales and Use Taxes	2135 Rimrock Rd Madison, WI 53713
Workers' Compensation Admin Trust F	Other Taxes and Fees	200 E Gaines St Tallahassee, FL 32399-4220
World Fuel Services, Inc.	Airline Taxes and Fees	2458 Payshere Circle Chicago, IL 60674
World Fuel/Spire Flight Solutions	Airline Taxes and Fees	2458 Paysphere Cir Chicago, IL 60674-0024

**Exhibit A**

**Proposed Interim Order**

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

**In re:**

**SPIRIT AIRLINES, INC.,**

**Debtor.<sup>1</sup>**

**Chapter 11**

**Case No. 24-11988 (\_\_\_)**

**INTERIM ORDER AUTHORIZING (I) THE  
DEBTOR 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 Spirit Airlines, Inc. (the “**Debtor**”), the debtor and debtor in possession in the above-captioned Chapter 11 Case, for entry of interim and final orders, pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004, (a) authorizing, but not directing, the Debtors to satisfy, in their sole discretion, the Taxes and Fees, whether asserted prior to, on, or after the Petition Date and (b) authorizing the applicable financial institutions to receive, process, honor, and pay all checks or wire transfers used by the Debtors to pay the foregoing, as more fully described in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157; and the Court having found that it may enter a final order consistent with Article III of the United States Constitution; and the Court having found that venue of the Chapter 11 Case and

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<sup>1</sup> The last four digits of the Debtor’s employer identification number is 7023. The Debtor’s mailing address is 1731 Radiant Drive, Dania Beach, FL 33004.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

related proceedings being proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to the Notice Parties, such notice having been adequate and appropriate under the circumstances, and it appearing that no other or further notice need be provided; and the Court having reviewed and considered the Motion and the First Day Declaration; and the Court having held a hearing to consider the relief requested in the Motion on an interim basis (the “**Hearing**”); and the Court having determined that the legal and factual bases set forth in the Motion and the First Day Declaration and at the Hearing establish just cause for the relief granted herein; and the Court having found that the relief requested in the Motion represents a sound exercise of the Debtor’s business judgment, and is in the best interests of the Debtor, its creditors, its estate, and all other parties in interest; and the Court having determined that the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtor and its estate as contemplated by Bankruptcy Rule 6003; and all objections and reservations of rights filed or asserted in respect of the Motion, if any, having been withdrawn, resolved, or overruled with prejudice; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Motion is granted on an interim basis and as set forth herein (this “**Interim Order**”).
2. The Debtor is authorized, but not directed, to satisfy, in its sole discretion, the Taxes and Fees to the applicable Taxing Authorities.
3. Subject to paragraph 2 of this Interim Order, the Debtor is authorized, but not directed, to continue remitting, in its sole discretion, the Taxes and Fees in the ordinary course of business on a post-petition basis.

4. The Debtor is authorized, but not directed, to satisfy any Assessments as they come due in the ordinary course of business, and the Debtor may post a letter of credit or other collateral in connection with any dispute related to any Assessment or other Taxes and Fees.

5. 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 Debtor under this Interim Order whether presented prior to, on, or after the Petition Date. Such banks and financial institutions are authorized to rely on the Debtor's representations as to which checks are issued or authorized to be paid pursuant to this Interim Order without any duty of further inquiry and without liability for following the Debtor's instructions.

6. The Debtor is authorized, but not required, to (a) issue new post-petition checks or effect new fund transfers (in each case, in its sole discretion) for the Taxes and Fees to replace any prepetition checks or fund transfer requests that may be dishonored or rejected and (b) reimburse the relevant Taxing Authority or the applicable payee, as the case may be, for any fees or costs incurred by them in connection with a dishonored or voided check or funds transfer.

7. A final hearing to consider the relief requested in the Motion shall be held on \_\_\_\_\_, 2024 at \_\_\_\_\_.m. (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 \_\_\_\_\_, 2024 at 12:00 p.m. (prevailing Eastern Time).

8. Nothing in this Interim Order or any action taken by the Debtor in furtherance of the implementation hereof shall be deemed to constitute an assumption or rejection of any executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code, and all of the Debtor's rights with respect to such matters are expressly reserved.



9. 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.

10. Nothing in this Interim Order nor the Debtor's payment of claims pursuant to this Interim Order shall be construed as or deemed to constitute (a) an agreement or admission by the Debtor as to the amount, priority, character, or validity of any claim against the Debtor on any grounds, (b) a grant of third-party beneficiary status or bestowal of any additional rights on any third party, (c) a waiver or impairment of any rights, claims, or defenses of the Debtor's or any party in interest's rights to dispute the amount, priority, character, or validity of any claim on any grounds, whether under bankruptcy or non-bankruptcy law, (d) a promise by the Debtor to pay any claim, (e) an implication or admission by the Debtor that such claim is payable pursuant to this Interim Order, or (f) a waiver of the Debtor's or any party in interest's right to contest any Lien or Interest and efforts to exercise associated remedies during the Chapter 11 Case.

11. Notwithstanding Bankruptcy Rule 6004, this Interim Order shall be effective and enforceable immediately upon its entry.

12. The Debtor is authorized to take any action it deems necessary or appropriate to implement and effectuate the terms of, and the relief granted in, this Interim Order without seeking further order of the Court.

13. The Court retains jurisdiction over any matter arising from or related to the implementation, interpretation, and enforcement of this Interim Order.

Dated: \_\_\_\_\_, 2024  
New York, New York

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UNITED STATES BANKRUPTCY JUDGE

**Exhibit B**

**Proposed Final Order**

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

**In re:**

**SPIRIT AIRLINES, INC., *et al.*,**

**Debtors.<sup>1</sup>**

**Chapter 11**

**Case No. 24-11988 ( )**

**(Joint Administration Requested)**

**FINAL ORDER AUTHORIZING (I) THE  
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 Spirit Airlines, Inc. and its affiliates (collectively, the “**Debtors**”), each of which is a debtor and debtor in possession in the above-captioned Chapter 11 Cases, for entry of interim and final orders, pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004, (a) authorizing, but not directing, the Debtors to satisfy, in their sole discretion, the Taxes and Fees, whether asserted prior to, on, or after the Petition Date and (b) authorizing the applicable financial institutions to receive, process, honor, and pay all checks or wire transfers used by the Debtors to pay the foregoing, as more fully described in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157; and the Court having found that it may enter a final order

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<sup>1</sup> The Debtors’ names and last four digits of their respective employer identification numbers are as follows: Spirit Airlines Inc. (7023); Spirit Finance Cayman 1 Ltd. (7020); Spirit Finance Cayman 2 Ltd. (7362); Spirit IP Cayman Ltd. (4732); and Spirit Loyalty Cayman Ltd. (4752). The Debtors’ mailing address is 1731 Radiant Drive, Dania Beach, FL 33004.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

consistent with Article III of the United States Constitution; and the Court having found that venue of the Chapter 11 Cases and related proceedings being proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to the Notice Parties, such notice having been adequate and appropriate under the circumstances, and it appearing that no other or further notice need be provided; and the Court having reviewed and considered the Motion and the First Day Declaration; and the Court having held a hearing, if necessary, to consider the relief requested in the Motion on a final basis (the “**Hearing**”); and the Court having determined that the legal and factual bases set forth in the Motion and the First Day Declaration and at the Hearing, if any, establish just cause for the relief granted herein; and the Court having found that the relief requested in the Motion represents a sound exercise of the Debtors’ business judgment, and is in the best interests of the Debtors, their creditors, their estates, and all other parties in interest; and all objections and reservations of rights filed or asserted in respect of the Motion, if any, having been withdrawn, resolved, or overruled with prejudice; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Motion is granted on a final basis and as set forth herein (this “**Order**”).
2. The Debtors are authorized, but not directed, to pay, in their sole discretion, the Taxes and Fees to the applicable Taxing Authorities.
3. The Debtors are authorized, but not directed, to continue remitting, in their sole discretion, the Taxes and Fees in the ordinary course of business on a post-petition basis.

4. The Debtors are authorized, but not directed, to satisfy any Assessments as they come due in the ordinary course of business, and the Debtors may post a letter of credit or other collateral in connection with any dispute related to any Assessment or other Taxes and Fees.

5. 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. Such banks and financial institutions are authorized to rely on any Debtor's representations 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 a Debtor's instructions.

6. The Debtors are authorized, but not required, to (a) issue new post-petition checks or effect new fund transfers (in each case, in their sole discretion) for the Taxes and Fees to replace any prepetition checks or fund transfer requests that may be dishonored or rejected and (b) reimburse the relevant Taxing Authority or the applicable payee, as the case may be, for any fees or costs incurred by them in connection with a dishonored or voided check or funds transfer.

7. Nothing in this Order or any action taken by any Debtor in furtherance of the implementation hereof shall be deemed to constitute an assumption or rejection of any executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code, and all of the Debtors' rights with respect to such matters are expressly reserved.

8. 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.

9. Nothing in this Order nor any Debtor's payment of claims pursuant to this Order shall be construed as or deemed to constitute (a) an agreement or admission by any Debtor as to the amount, priority, character, or validity of any claim against any Debtor on any grounds, (b) a grant of third-party beneficiary status or bestowal of any additional rights on any third party, (c) a waiver or impairment of any rights, claims, or defenses of any Debtor's or any party in interest's rights to dispute the amount, priority, character, or validity of any claim on any grounds, whether under bankruptcy or non-bankruptcy law, (d) a promise by any Debtor to pay any claim, (e) an implication or admission by any Debtor that such claim is payable pursuant to this Order, or (f) a waiver of any Debtor's or any party in interest's right to contest any Lien or Interest and efforts to exercise associated remedies during the Chapter 11 Cases.

10. Notwithstanding Bankruptcy Rule 6004, this Order shall be effective and enforceable immediately upon its entry.

11. The Debtors are authorized to take any action they deem necessary or appropriate to implement and effectuate the terms of, and the relief granted in, this Order without seeking further order of the Court.

12. The Court retains jurisdiction over any matter arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: \_\_\_\_\_, 2024  
New York, New York

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UNITED STATES BANKRUPTCY JUDGE