

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

In re:

EOS AIRLINES, INC.

Reorganized Debtor.

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Chapter 11

Case No. 08-22581 (RDD)

**ORDER GRANTING AND SUSTAINING SIXTH OMNIBUS OBJECTION TO CLAIMS
PURSUANT TO 11 U.S.C. § 502(b)
AND BANKRUPTCY RULE 3007 AND GRANTING RELATED RELIEF**

Upon the Sixth Omnibus Objection to Claims pursuant to 11 U.S.C. § 502(b) and Bankruptcy Rule 3007 (Docket No. 504) (the "Sixth Omnibus Objection"); and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, the Standing Order of Referral of Cases to Bankruptcy Judges, dated July 10, 1984, entered by the United States District Court for the Southern District of New York, the Joint Plan¹ and the Confirmation Order; and the Trustee having complied with the Procedures set forth in the Order, dated April 24, 2009 (Docket No. 459); and the Court having previously adjourned the hearing on the claims covered by this Order by Order dated March 4, 2010 (Docket No. 535); and, upon the record of the April 9, 2010 hearing and the Court's review of the Sixth Omnibus Objection, the Court having found good and sufficient cause for granting the relief provided herein; and the Court otherwise being fully advised in the premises, it is hereby

FOUND AND DETERMINED THAT:

¹ Capitalized terms not otherwise defined herein shall have the meanings set forth in the Sixth Omnibus Objection.



A. Each holder of a Claim listed on Exhibits A through C hereto (each such listed claim a "Disputed Claim") was properly and timely served with notice of the Sixth Omnibus Objection (Docket No. 505, Affidavit of Kurtzman Carson Consultants LLC).²

B. The Sixth Omnibus Objection is a core proceeding pursuant to 28 U.S.C. §157(b)(2).

NOW, THEREFORE, IT IS ORDERED THAT:

1. Claims to be Allowed. Pursuant to 11 U.S.C. § 502(d) and Fed. R. Bank. P. 3007, the Disputed Claims listed on Exhibit A hereto shall survive and shall be ALLOWED according to the classification and amount set forth in Exhibit A.

2. Adjourned Hearing (the "Hearing") to be held. The Hearing to consider the Sixth Omnibus Objection as to the Disputed Claims set forth on Exhibit B hereto is adjourned to May 27, 2010 at 10:00 a.m. for further consideration by this Court, unless otherwise noted. The Hearing shall be held at the United States Bankruptcy Court for the Southern District of New York, Hon. Charles L. Brieant Jr. Federal Building and Courthouse, 300 Quarropas Street, White Plains, NY 10601-4140. The Hearing shall not be an evidentiary Hearing. No appearances are required to be made by interested parties. The Trustee shall provide separate notice regarding any evidentiary hearing scheduled as to any particular Disputed Claim on Exhibit B.

3. Claims to be Expunged. Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bank. P. 3007, the Disputed Claims listed as "Claims to be Expunged" on Exhibit C hereto are hereby DISALLOWED and EXPUNGED in their entirety.

² Pursuant to this Court's Order dated May 22, 2008 (Docket #136), all customer information including name and address has been kept confidential. All such claims are identified with a unique customer number beginning with "C."

4. To the extent this Order affects a Claim or amount set forth in the Debtor's Schedules of Assets and Liabilities, as amended and filed with the Court (Docket Nos. 140, 173) (the "Schedules"), the Schedules are hereby deemed modified to the extent necessary to conform to Exhibits A through C in respect to such Claims.

5. On or before the tenth (10th) day following entry of this Order, the Trustee shall serve, or cause to be served, notice of entry of this order with a copy of this Order and Exhibits upon all entities set forth on Exhibit A through Exhibit C.

6. The Claims Agent is hereby authorized and directed to make such revisions to the Claims Register it maintains as are necessary to reflect the relief granted pursuant to this Order.

7. The Trustee's objection to each Disputed Claim addressed in the Sixth Omnibus Objection and covered by this Order constitutes a separate contested matter as contemplated by Fed. R. Bank. P. 9014.

8. This Order shall be deemed a separate order with respect to each Disputed Claim.

9. Any stay of this Order in respect of any Claim that is subject to this Order shall apply to only the contested matter which involves such Claim and shall not stay the applicability and/or finality of this Order with respect to any other Claims, contested matters, or relief granted herein, unless otherwise expressly ordered.

10. This Order is without prejudice to the Trustee's right to amend, modify or supplement the Sixth Omnibus Objection, to object to any of the Claims listed on Exhibits A through C on any grounds in future objections to Claims, to bring an action against any party identified on Exhibits A through C under Chapter 5 of Title 11 of the

United States Code, or to object to any other Claims or interests filed in this Chapter 11 case.

11. This Court shall retain jurisdiction over the claimants whose Claims are subject to the Sixth Omnibus Objection with respect to any matters related to or arising from the Sixth Omnibus Objection or the implementation of this Order.

Dated: White Plains, New York
April 14, 2010

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A
CLAIMS TO BE ALLOWED

Date Filed	Claim No.	Name	Claim Amount	Amount to be Allowed	Allowed Nature	Note
7/17/08	380	Canon Financial Services Inc	\$68,284.84	\$23,644.72	General Unsecured	
7/7/08	292	DO & CO Event & Airline Catering Limited	\$45,819.69	\$26,829.69	General Unsecured	
7/7/08	293	DO & CO Event & Airline Catering Limited	\$34,196.87	\$34,196.87	General Unsecured	
7/7/08	293	DO & CO Event & Airline Catering Limited	\$157,912.64	\$131,037.18	Admin Priority	1/
5/23/08	63	DO & CO New York Catering Inc	\$70,084.60	\$70,084.60	Admin Priority	2/
5/23/08	63	DO & CO New York Catering Inc	\$51,130.24	\$51,130.24	General Unsecured	
7/7/08	297	DO & CO New York Catering Inc	\$3,160.83	\$3,160.83	General Unsecured	
1/23/09	804	Japan Airlines Management Corp	\$46,635.98	\$40,618.85	General Unsecured	
5/18/09	810	Microsoft Corporation and Microsoft Licensing GP	\$160,663.91	\$130,000.00	General Unsecured	
3/24/10	814	New York State Department of Taxation and Finance	\$1,523.93	\$816.74	Priority	
3/24/10	814	New York State Department of Taxation and Finance	\$141.98	\$141.98	General Unsecured	
7/21/08	413	Ronald T Walters	\$30,486.35	\$2,453.01	Priority	

EXHIBIT B
HEARING ADJOURNED AS TO THE FOLLOWING CLAIMS

Date Filed	Claim No.	Name	Claim Amount	Nature
8/26/08	755	ASAP Corporation a Washington Corporation	\$3,737,593.00	General Unsecured
6/4/08	111	C0159415	\$31,621.50	Priority
7/28/08	698	David Dominik	UNLIQUIDATED	General Unsecured
7/28/08	696	Jake Mizrahi	UNLIQUIDATED	General Unsecured
7/28/08	497	James Prebil	\$100,000.00	General Unsecured
7/28/08	695	Jesse Rogers	UNLIQUIDATED	General Unsecured
7/8/08	311	Koninklijke Luchtvaart Maatschppij NV	\$253,750.00	General Unsecured
7/28/08	546	Phoenix Capital Partners LLC	\$1,202,747.07	General Unsecured
7/21/08	410	Sabre Inc	\$2,500,718.37	General Unsecured

EXHIBIT C
CLAIMS TO BE EXPUNGED

Date Filed	Claim No.	Name	Claim Amount	Nature	Reason
7/28/08	753	Andrew G Morgan	\$125,000.00	General Unsecured	Withdrawn
10/27/09	811	New York State Department of Taxation and Finance	\$3,879.04	Admin Priority	Withdrawn
12/18/08	799	New York State Department of Taxation and Finance	\$3,313.90	Priority	Superseded by Claim # 814
12/18/08	799	New York State Department of Taxation and Finance	\$200.48	General Unsecured	Superseded by Claim # 814
3/1/10	812	New York State Department of Taxation and Finance	\$2,304.43	Priority	Superseded by Claim # 814
3/1/10	812	New York State Department of Taxation and Finance	\$200.48	General Unsecured	Superseded by Claim # 814
3/1/10	813	New York State Department of Taxation and Finance	\$2,304.43	Priority	Superseded by Claim # 814
3/1/10	813	New York State Department of Taxation and Finance	\$200.48	General Unsecured	Superseded by Claim # 814