

Background and Relevant Facts

3. TCRG SN4057, LLC (the “**Aircraft Owner**”) is an indirectly wholly-owned subsidiary of Petitioner. Aircraft Owner is disregarded as an entity separate from its owner for U.S. federal income tax purposes. Aircraft Owner was formed in Delaware and has no personnel or operations in Illinois.

4. Aircraft Owner purchased a 2006 Gulfstream Aerospace G450 (the “**Aircraft**”) on December 18, 2015, from Gulfstream Aerospace Corp. in Connecticut. The purchase price was \$16,500,000.

5. The Aircraft was purchased to replace a similar aircraft based in New York and was intended to itself be based in New York, which such intention remained unmodified through 2017.

6. Prior to Aircraft Owner’s purchase of the Aircraft in December of 2015, the aircraft had been stored in Gulfstream’s used aircraft inventory in Savannah, Georgia since June of 2014, or a year and a half, which is an extraordinarily long time for an aircraft to remain in inventory. The storage of aircraft gives rise to significant maintenance and repair issues, which are exacerbated the longer the aircraft remains in storage.

7. The Aircraft Owner took delivery of the Aircraft in Hartford, CT on the purchase date (December 18, 2015). That same day, the Aircraft was flown to Appleton, WI for further repairs and modifications to be performed by Gulfstream, where it remained for 75 days. These extensive repairs and modifications included, among other items, maintenance on landing gear, electronic equipment and other hardware, repairs to address various fluid leaks, and modifications to the Aircraft’s interior and paintjob.

8. The State of Wisconsin has not attempted to assert any use tax on the presence of the Aircraft in Wisconsin for the time period described in Paragraph 7.

9. The Aircraft was registered with the FAA using an Illinois address. Aircraft Owner registers its aircrafts in Illinois because the administrative agent which handles recordkeeping and administrative matters for the Aircraft is located in Illinois. Such registration in Illinois is meant only to provide a contact point for the FAA. Neither Aircraft Owner nor Petitioner have any employees or business operations in Illinois.

10. On March 2, 2016, the Aircraft was flown to Cincinnati, OH, for Part 135 Certification.

11. Due to the more than year and a half long period of storage of the Aircraft and the extent of the repairs and modifications described in Paragraph 7, Aircraft Owner needed to closely monitor the Aircraft during a series of “break-in” flights before putting it in operation. After each such break-in flight, the Aircraft would be subject to intensive inspection and repairs significantly more substantial than a standard post-flight inspection, until Aircraft Owner and its maintenance provider were satisfied that the Aircraft was properly operating. Such break-in flights were completed over the course of two and a half months, between March 3, 2016 and May 17, 2016 (such time period the “**Break-In Period**” and such process the “**Break-In Process**”).

12. Petitioner has contracted with Jen-Air, LLC (“**Jen-Air**”), a provider of aircraft maintenance and inspections, to staff aircraft operations in several states, including New York. Jen-Air’s team in Illinois was the only one during the Break-In Period, however, which had the necessary equipment, manpower and expertise to perform the necessary inspections, maintenance and repairs required for this Aircraft after its more than year and a half in storage and substantial modifications and repairs.

13. Greg Adams of Jen-Air explained the need for break-in flights in general as follows: “Aircraft that are flown infrequently are more prone to experience failures of the various systems and components on the aircraft. An aircraft that has been taken out of service for weeks or months for inspections, avionics upgrades, paint, or other reasons, can be expected to have more than the usual number of mechanical and other failures during the first several weeks or few months upon resuming normal flying activity.” In this case, the Aircraft was out of service not merely for a few weeks or months, but rather a year and a half in the hands of Gulfstream, and then a further 75 days in the hands of Aircraft Owner.

14. Ryan Majchrowski of Jen-Air explained the need for break-in flights with respect to the Aircraft as follows: “During [the Break-In Period] N2LA was a new aircraft to TCRG. This aircraft had just re-entered service after a long stay in used aircraft inventory with Gulfstream followed by a several month modification process done at Gulfstream ATW for TCRG. Those aforementioned two events (idle time in used aircraft inventory and heavy modification maintenance input for new owner) typically lead to additional maintenance needs as the aircraft returns to daily flight usage. That was [the] case here with N2LA. We were able to address many of these maintenance needs by having the aircraft at MDW for the first few months where we have a robust maintenance staff.”

15. The Break-In Process required that the Aircraft be brought to Jen-Air’s team at Midway (MDW), as it was the only Jen-Air team capable of performing the extensive inspections, repairs and maintenance necessary for the Break-In Process with respect to the Aircraft. According to an email from Greg Adams at Jen-Air, Jen-Air had “zero manpower at the SWF [New York] base” prior to May 2, 2016, at which point an aircraft maintenance manager was hired and began training in Jen-Air’s procedures and equipment.

16. During the Break-In Period, Jen-Air used approximately 25 days of manpower on the Aircraft, whereas under normal conditions only an estimated 7 days of manpower would be required.

17. A flight log showing flights taken during the Break-In Period is attached as Exhibit B. During the Break-In Period, the Aircraft was flown on thirteen flights comprising 31 legs in total. Of these thirteen flights, four were either maintenance, training or ferry flights. With respect to the 31 flight legs over the Break-In Period, only eight originated in Illinois, and only seven ended in Illinois. None of these supervised flights during the Break-In Period were used to support or benefit any Illinois business operations of Petitioner or Aircraft Owner.

18. None of the passengers flown during the Break-In Period were employees, officers or directors of Aircraft Owner or Petitioner or of any entity legally affiliated with Aircraft Owner or Petitioner. None of the flights supported or benefited any business operations of Petitioner or Aircraft Owner in Illinois, as neither Aircraft Owner nor Petitioner had any business operations in Illinois.

19. Extensive maintenance and repairs was performed on the Aircraft during the Break-In Period. In addition to post flight inspections, a number of substantial maintenance needs were discovered and addressed, including but not limited to repairs to address issues with landing gear components, various sensors, leaking actuators, and an inoperative oil system. An email from Ryan Majchrowski of Jen-Air describing such repairs is attached hereto as Exhibit C. He noted that such maintenance items “took three maintenance [personnel] to accomplish” whereas “[t]ypically 1 ½ maintenance technicians are needed for daily Post Flight Inspections once an aircraft is back to normal flight operations.”

20. The Break-In Period ended on May 17, 2016, when the Aircraft was flown to New York to take up its new lease at Stewart in New York.

21. As always intended, the Aircraft was taken to its New York base once the Break-In Process was complete, where it would continue flying for its intended purpose of accommodating certain NY based customers. A flight log showing flights taken between the end of the Break-In Period and the end of 2017 is attached as Exhibit D. During such period, the Aircraft made 98 trips of which 62 (66%) originated in New York and 17 (18%) originated in Illinois. During this period, the aircraft spent 278 days on the ground in New York and only 35 days on the ground in Illinois.

22. None of the passengers flown during the period between the end of the Break-In Period and the end of 2017 were employees, officers or directors of Aircraft Owner or Petitioner or of any entity legally affiliated with Aircraft Owner or Petitioner. None of the flights during the period between the end of the Break-In Period and the end of 2017 supported or benefited any business operations of Petitioner or Aircraft Owner in Illinois, as neither Aircraft Owner nor Petitioner had any business operations in Illinois. The same is true with respect to the passengers and flights flown during the period between the beginning of the Break-In Period until the end of 2017.

23. During the period including the Break-In Period and ending at the end of 2017, 59% of the Aircraft's trips originated in New York while only 23% originated in Illinois.

24. At the beginning of 2018, Aircraft Owner moved the aircraft to be based in Illinois, due to a desire of the primary customer to base a longer-range aircraft in New York.

25. In 2018, in connection with moving the Aircraft to be based in Illinois, Aircraft Owner applied for the rolling stock exemption (the "**Exemption Application**"), which accurately

listed the sales price of the Aircraft as \$16,500,000. The Exemption Application properly listed Aircraft Owner as the owner of the Aircraft, and did not mention Petitioner. It is unclear why the Department decided to assess Aircraft Use Tax against Petitioner as opposed to Aircraft Owner.

26. Prior to submission of the Exemption Application, the Department had not attempted to assert Aircraft Use Tax on the use of the Aircraft.

27. On November 19, 2018, the Department issued an audit notice informing Petitioner that the Department would be auditing Petitioner.

28. The Department issued a request for documentation on November 19, 2018, and then again on January 3, 2019, each requesting documentation to support a rolling stock exemption for the Aircraft for the period between December 18, 2015, and December 17, 2016. Neither Petitioner nor Aircraft Owner has ever claimed that the rolling stock exemption applied to such period. Instead, Aircraft Owner believed that Illinois Aircraft Use Tax did not apply to the Aircraft prior to 2018, and was seeking an exemption only for 2018.

29. Petitioner corresponded with the Department over the next several months, but was not able to resolve the issue. On June 9, 2020, the Department issued Petitioner the Notice, which imposed Aircraft Use Tax in the amount of \$1,196,250, plus interest and penalties. Even if Aircraft Use Tax had applied, it is unclear how the Department arrived at this number, as the Notice lists the correct purchase price of \$16,500,000 (and 6.25% of \$16,500,000 is \$1,031,250, not \$1,196,250).

30. On August 30, 2019, Petitioner submitted Form ICB-1, Request for Informal Conference Board Review. On April 2, 2020, the Informal Conference Board Review hearing was conducted by phone.

31. On April 21, 2020, the Informal Conference Board issued its decision in support of the Department's determination. The only reason given in the Action Decision issued by the Informal Conference Board for upholding the imposition of the Aircraft Use Tax is that Petitioner failed to provide documentation to support the rolling stock exemption, despite the fact that neither Petitioner nor Aircraft Owner ever claimed the rolling stock exemption for any period prior to 2018. It is unclear whether the Informal Conference Board considered the threshold question of whether the Aircraft Use Tax applied to the use of the Aircraft prior to 2018.

Applicable Law

32. Pursuant to the Illinois Independent Tax Tribunal Act of 2012, this Tax Tribunal has jurisdiction over the matters presented here.

33. The Illinois Aircraft Use Tax Law imposes a tax "on the privilege of using, in this State, any aircraft as defined in Section 3 of the Illinois Aeronautics Act acquired by gift, transfer, or purchase after June 30, 2003," in an amount equal to 6.25% of the selling price. 35 ILCS 157/10-15.

34. The appropriate taxpayer with respect to an assessment of Aircraft Use Tax is the legal entity that owns the aircraft, regardless of whether such entity is regarded as separate from its owner for U.S. federal income tax purposes. *See* Illinois Dept. of Rev. General Information Letter No. ST 05-0022-GIL, 04/29/2005; see also THE DEPARTMENT OF REVENUE OF THE STATE OF ILLINOIS v. ABC BUSINESS Taxpayer, UT 11-08, 08/26/2011.

35. Use tax in Illinois complements the Retailers' Occupation Tax Act (35 ILCS 120/1 et seq.), Illinois' primary means of taxing the retail sale of tangible personal property. The primary purpose of the use tax is to prevent avoidance of the retailers' occupation tax by those making out-

of-state purchases and to protect Illinois retailers against diversion of business to out-of-state retailers. *Brown's Furniture, Inc. v. Wagner*, 171 Ill.2d 410, 418 (1996). The use tax and aircraft use tax are imposed at the same rate as the retailers' occupation tax. 35 ILCS 105/3-10; 35 ILCS 120/2-10; 35 ILCS 157/10-15. *See also Irwin Industrial Tool Co. v. Department of Revenue*, 238 Ill.2d 332 (2010) (citing *Brown's Furniture*).

36. The Department generally only assesses Aircraft Use Tax on regular and systematic use of an aircraft in Illinois. See Letter to Petitioner from Department dated February 20, 2019 (Letter ID: CNXXXX416X4X88X1, the "**Response Letter**") in which the Department asserts that "[t]he proposed tax is being imposed on the aircraft both on its physical presence and its regular and systematic use in Illinois."

37. States generally do not impose use tax on property brought into the State for the purpose of repairs, even where the property remains in the State for several months. *See Dep't of Revenue v. Yacht Futura Corp.*, 510 So. 2d 1047 (Fla. Dist. Ct. App. 1987) (Florida; no tax where a boat was having warranty repairs performed over a period of 85 days); *Grudle v. Iowa Dep't of Revenue & Fin.*, 450 N.W.2d 845 (Iowa 1990) (Iowa; no tax where the trucks "were at rest either awaiting another trip or being repaired to keep them in condition for interstate use"); *Union Pac. R. Co. v. Utah State Tax Comm'n*, 110 Utah 99, 169 P.2d 804, 806 (1946) (Utah; no tax where train engines were temporarily standing idle while being repaired).

38. The Commerce Clause of the Federal Constitution (Art. 1, § 8) expressly authorizes Congress to "regulate Commerce with foreign Nations, and among the several States." The U.S. Supreme Court had held that this prohibits the States from imposing taxes which unduly burden interstate commerce.

39. To withstand a claim that it has unconstitutionally burdened interstate commerce, a state tax must satisfy the four-part test enunciated in *Complete Auto Transit, Inc. v. Brady*, 430 U.S. 274 (1977). Under *Complete Auto*, the tax must: (1) be applied to an activity with a substantial nexus with the taxing state; (2) be fairly apportioned; (3) not discriminate against interstate commerce; and (4) be fairly related to the services provided by the state.

40. The Commerce Clause limitations have had special application to "instrumentalities of interstate commerce" owned by nonresidents, such as aircraft. Compare *Northwest Airlines, Inc. v. Minnesota*, 322 U.S. 292 (1944) (domiciliary State could impose property tax on entire value of aircraft) with *Braniff Airways, Inc. v. Nebraska*, 347 U.S. 590 (1954) (nondomiciliary State could only impose apportioned property tax on aircraft which had acquired situs in the State). Thus, in order to justify imposition of tax, there must be two connections: (1) a connection between Illinois and the aircraft that it seeks to tax, and (2) a connection between Illinois and the taxpaying entity being taxed.

41. In determining whether an aircraft has a sufficient connection to a State, the State cannot impose Use Tax based on how the aircraft was used over a few months. Instead, the State must consider the usage of the aircraft over a period of years - in many cases, the entire period of ownership. In *Irwin Industrial Tool Co.*, 238 Ill.2d at 332, the Illinois Supreme Court considered how the aircraft was used over the entire two year period of ownership. In *Director of Revenue v. Superior Aircraft Leasing Co.*, 734 S.W.2d 504 (Mo. 1987) (cited by the court in *Irwin*), the Missouri Supreme Court considered how the aircraft was used over the first year and a half of ownership.

42. In determining whether the aircraft owner has a sufficient connection to a State, the State must consider where the legal entity was formed and whether the entity is doing business in

the State. In both *Irwin Industrial Tool* and *Superior Aircraft Leasing*, the entity was either formed or doing business in the State.

43. The application of a use tax on an activity requires a substantial nexus between the activity and the taxing State. *See generally Irwin Industrial Tool*, 238 Ill.2d at 332.

44. The physical presence required to establish a substantial nexus between an activity and a taxing State must be related to the property's purpose, function and use for such presence to establish a substantial nexus between the use of the property and the taxing State. *Id.*

45. The failure to pay taxes on or before their due date will not give rise to penalties if the failure was due to "reasonable cause." 35 ILCS 735/3-8.

Error 1

Respondent erred in assessing taxes at issue in the Notice against Petitioner as Petitioner is not and has never been the legal owner of the Aircraft.

46. Paragraphs 1 through 31, inclusive, are hereby incorporated by reference.

47. The appropriate taxpayer with respect to an assessment of Aircraft Use Tax is the legal entity that owns the aircraft, regardless of whether such entity is regarded as separate from its owner for U.S. federal income tax purposes. *See* Illinois Dept. of Rev. General Information Letter No. ST 05-0022-GIL, 04/29/2005; *see also* THE DEPARTMENT OF REVENUE OF THE STATE OF ILLINOIS v. ABC BUSINESS Taxpayer, UT 11-08, 08/26/2011.

48. Petitioner is not, and has never been, the legal owner of the Aircraft.

Error 2

Respondent erred in making its determination that the Aircraft Use Tax applies to the use of the Aircraft by reference to the history of the Aircraft during the Break-In Period.

49. Paragraphs 1 through 31, inclusive, are hereby incorporated by reference.

50. States generally do not impose use tax on transporting property into the State for the purpose of repairs, even where the property remains in the State for several months. *See Dep't of Revenue v. Yacht Futura Corp.*, 510 So. 2d 1047 (Fla. Dist. Ct. App. 1987) (Florida; no tax where a boat was having warranty repairs performed over a period of 85 days); *Grudle v. Iowa Dep't of Revenue & Fin.*, 450 N.W.2d 845 (Iowa 1990) (Iowa; no tax where the trucks “were at rest either awaiting another trip or being repaired to keep them in condition for interstate use”); *Union Pac. R. Co. v. Utah State Tax Comm'n*, 110 Utah 99, 169 P.2d 804, 806 (1946) (Utah; no tax where train engines were temporarily standing idle while being repaired). Similarly, the State of Wisconsin has not attempted to assert any use tax on the presence of the Aircraft in Wisconsin for the time period described in Paragraph 7.

51. The Aircraft was in Illinois during the Break-In Period for purposes of being repaired and maintained as it came out of storage after more than a year and a half and after being subject to extensive modifications. This extremely long time in storage coupled with these substantial modifications made the Break-In Period critical to ensure the Aircraft was operating properly. The fact that this necessary Break-In Period occurred in Illinois was coincidental to the purpose of the Aircraft, which was to be based in New York for purposes of transporting New York based executives. Such time period should not be used to sustain an imposition of Aircraft Use Tax against Petitioner (or Aircraft Owner).

52. In determining whether an aircraft has a sufficient connection to a State, the State cannot impose Use Tax based on how the aircraft was used over a few months. Instead, the State

must consider the usage of the aircraft over a period of years - in many cases, the entire period of ownership. In *Irwin Industrial Tool Co. v. Department of Revenue*, 238 Ill.2d 332 (2010), the Illinois Supreme Court considered how the aircraft was used over the entire two year period of ownership. In *Director of Revenue v. Superior Aircraft Leasing Co.*, 734 S.W.2d 504 (Mo. 1987) (cited by the court in *Irwin*), the Missouri Supreme Court considered how the aircraft was used over the first year and a half of ownership.

53. The Break-In Period lasted only two and a half months, and represents only a small fraction of the time the Aircraft was owned by Aircraft Owner prior to being moved to Illinois in 2018. Such time period is too short in relation to the total period of ownership of the Aircraft by Aircraft Owner to sustain an imposition of Aircraft Use Tax against Petitioner (or Aircraft Owner).

Error 3

Respondent erred in determining that the Aircraft Use Tax applies to the use of the Aircraft.

54. Paragraphs 1 through 31, inclusive, are hereby incorporated by reference.

55. The Department generally only assesses Aircraft Use Tax on regular and systematic use of an aircraft in Illinois. See the Response Letter, in which the Department asserts that “[t]he proposed tax is being imposed on the aircraft both on its physical presence and its regular and systematic use in Illinois.”

56. Though there is no authority establishing a bright line rule of what constitutes regular and systematic use, the facts in *Irwin* provide a point for comparison. In *Irwin*, the aircraft made 272 take-offs and landings at Illinois airports, which included flights in and out of Illinois on nearly 1/2 of the days for which any flights were made (143/290) and over 1/3 of the total flight

segments for the aircraft were logged on flights to and from Illinois (271/734). *Irwin*, 238 Ill.2d at 466-467.

57. In our case, for the period beginning with the purchase of the Aircraft and ending at the end of 2017, the Aircraft made only 79 take-offs and landings at Illinois airports, which included flights in and out of Illinois on just over 1/4 of the days for which any flights were made (60/216) and only 1/5 of the total flight segments for the Aircraft were logged on flights to and from Illinois (79/371). Many of these Illinois flights were maintenance or local flights, including the flights made to Illinois during the Break-In Period, which should be excluded from this analysis.

58. In comparison, during the period beginning with the purchase of the Aircraft and ending at the end of 2017, the Aircraft made 186 take-offs and landings at New York airports, which included flights in and out of New York on 58% of the days for which any flights were made (124/216) and over 50% of the total flight segments for the aircraft were logged on flights to and from New York (186/371). The use of the Aircraft in New York was much more substantial than the use of the Aircraft in Illinois, which is consistent with the intent at the time to base the aircraft in New York and use it for the benefit of executives based in New York.

59. The Illinois use of the Aircraft in our case prior to 2018 was not regular and systematic, especially when compared to *Irwin*, and should not sustain an imposition of Aircraft Use Tax. The Aircraft was required to be in Illinois for a few months for necessary repairs, inspections and maintenance, but was always intended to be (and thereafter was) a New York based plane until moved to Illinois in 2018. The fact that the Aircraft was in Illinois for such repairs was not part of a systematic presence in Illinois, but rather a coincidence driven by the location of necessary aircraft technicians and professionals. Further, in *Irwin*, the systematic use

of the aircraft at issue was for the purpose of transporting Irwin's corporate officers and directors to and from their offices in Illinois where Irwin did a substantial portion of its business, whereas neither Petitioner nor Aircraft Owner have any employees or business operations in Illinois. *See generally Irwin*, 238 Ill.2d at 332.

60. The only reason given by the Informal Conference Board for sustaining the imposition of Aircraft Use Tax set forth in the Notice was that the rolling stock exemption did not apply during the time period at issue. Neither Petitioner nor Aircraft Owner ever claimed that such exemption applied to such time period. It is unclear whether the Informal Conference Board considered the threshold question of whether the imposition of Aircraft Use Tax was appropriate at all in this case.

61. Use tax in Illinois complements the Retailers' Occupation Tax Act (35 ILCS 120/1 *et seq.*), Illinois' primary means of taxing the retail sale of tangible personal property. The primary purpose of the use tax is to prevent avoidance of the retailers' occupation tax by those making out-of-state purchases and to protect Illinois retailers against diversion of business to out-of-state retailers. *Brown's Furniture, Inc. v. Wagner*, 171 Ill.2d 410, 418 (1996). The use tax and aircraft use tax are imposed at the same rate as the retailers' occupation tax. 35 ILCS 105/3-10; 35 ILCS 120/2-10; 35 ILCS 157/10-15.

62. As neither Petitioner nor Aircraft Owner have business operations or employees in Illinois, nor are they organized in Illinois, it is difficult to see how imposing Aircraft Use Tax in this case on an out-of-state purchase of the Aircraft would prevent avoidance of the retailer's occupation tax, as there would be no basis for the imposition of the retailer's occupation tax in this case. The Aircraft was purchased in Connecticut, after being moved from Georgia, by Aircraft Owner, an entity based and organized outside of Illinois – the sale was in no way connected to

Illinois. Neither Petitioner nor Aircraft Owner had any intention to evade the retailers' occupation tax by purchasing the Aircraft outside of Illinois, and the location of the purchase was in no way driven by Illinois tax concerns.

63. If the imposition of Aircraft Use Tax in this case is upheld based on the minimum physical presence of the Aircraft in Illinois over the time period at issue, where neither Petitioner nor Aircraft Owner have any employees or business operations in Illinois, it will incentivize aircraft owners to avoid Illinois airports out of fear of becoming liable for Aircraft Use Tax despite minimal connections to or presence in Illinois. This would directly contradict the purpose of imposing use taxes as it would divert business to out-of-state retailers, taking business away from skilled technicians and professionals in Illinois by imposing additional, severe costs on repairs and maintenance that would otherwise be performed in Illinois.

Error 4

Respondent erred in finding that the substantial nexus required for an assessment of Aircraft Use Tax with respect to the presence of the Aircraft in Illinois exists in this case.

64. Paragraphs 1 through 31, inclusive, are hereby incorporated by reference.

65. The Commerce Clause limitations have had special application to “instrumentalities of interstate commerce” owned by nonresidents, such as aircraft. *Compare Northwest Airlines, Inc. v. Minnesota*, 322 U.S. 292 (1944) (domiciliary State could impose property tax on entire value of aircraft) *with Braniff Airways, Inc. v. Nebraska*, 347 U.S. 590 (1954) (nondomiciliary State could only impose apportioned property tax on aircraft which had acquired situs in the State). Thus, in order to justify imposition of tax, there must be two connections: (1)

a connection between Illinois and the aircraft that it seeks to tax, and (2) a connection between Illinois and the taxpaying entity being taxed.

66. Neither Petitioner nor Aircraft Owner are organized or domiciled in Illinois, have any employees in Illinois, or have any business operations in Illinois.

67. The physical presence required to establish a substantial nexus between an activity and a taxing State must be related to the property's purpose, function and use for such presence to establish a substantial nexus between the use of the property and the taxing State. *See generally Irwin*, 238 Ill.2d at 332.

68. In *Irwin*, the Court sustained the imposition of use tax on an aircraft's presence in Illinois because the time spent in Illinois "was not coincidental, but was inherent to its basic purpose and function in the state" which was "to provide transportation to Irwin's officers and employees" including "Irwin's corporate officers (four of whom had their offices in Illinois)." *Id.*

69. In the instant case, the purpose and function of the Aircraft bore no relation to its presence in Illinois during the time period at issue. The aircraft was and was always intended to be based in New York, for the purpose of providing transportation to New York based executives.

70. At no time during this period did either Petitioner or Aircraft Owner have any employees or business operations in Illinois. During this period, the Aircraft was never used to benefit or support an Illinois business, nor was the Aircraft ever used for purposes of transporting Illinois-based employees of Petitioner or Aircraft Owner. The Aircraft's presence in Illinois, for repairs and maintenance, was coincidental to its purpose, which was to be used as a means for providing transportation from its base in New York to New York based executives. This fact, especially when viewed in light of the fact that neither Petitioner nor Aircraft Owner are organized

in Illinois or have any employees or business operations in Illinois, precludes an imposition of Aircraft Use Tax on the Aircraft for the time period at issue.

Error 5

Even if the Tribunal finds the Illinois Aircraft Use Tax is applicable to the Aircraft, Respondent erred in determining the amount of Aircraft Use Tax.

71. Paragraphs 1 through 31, inclusive, are hereby incorporated by reference.

72. The Illinois Aircraft Use Tax Law imposes a tax “on the privilege of using, in this State, any aircraft as defined in Section 3 of the Illinois Aeronautics Act acquired by gift, transfer, or purchase after June 30, 2003,” in an amount equal to 6.25% of the selling price. 35 ILCS 157/10-15.

73. The selling price of the Aircraft was \$16,500,000.00. 6.25% of \$16,500,000.00 is \$1,031,250.00.

74. The Department assessed Aircraft Use Tax in the amount of \$1,196,250.00.

Error 6

Even if the Tribunal finds the Illinois Aircraft Use Tax is applicable to the Aircraft, Respondent erred in determining that penalties are applicable to the Aircraft Owner’s failure to pay Aircraft Use Tax with respect to the use of the Aircraft.

75. Paragraphs 1 through 74, inclusive, are hereby incorporated by reference.


76. The failure to pay taxes on or before their due date will not give rise to penalties if the failure was due to “reasonable cause.” 35 ILCS 735/3-8.

77. Petitioner had reasonable cause not to pay the Aircraft Use Tax. Petitioner is not the correct taxpayer, and so should not have paid the Aircraft Use Tax imposed by the Notice. Further, as demonstrated above, Petitioner and Aircraft Owner have reasonable cause to believe that the imposition of Aircraft Use Tax in this case is improper.

Conclusion and Relief Requested

WHEREFORE, Petitioner prays that this Tribunal may hear the case and enter judgment in favor of Petitioner and against the Department and cancel the Notice. In the alternative, if the Tribunal determines that Aircraft Use Tax applies to Petitioner's indirect ownership of the Aircraft, Petitioner prays that the Tribunal determine the proper amount of Aircraft Use Tax to be \$1,031,250 (or a lesser, apportioned amount taking into account the minimal time spent by the Aircraft in Illinois compared to other states) and/or that the Tribunal determine that Petitioner had reasonable cause not to timely pay such Aircraft Use Tax such that no penalties apply to Petitioner's failure to timely pay such Aircraft Use Tax.

TEXAS
CAPITALIZATION
RESOURCE GROUP INC

By:  _____,
one of the Attorneys
Representing Petitioner.

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Exhibit A

Notice of Tax Liability



#BWNKMGV
#CNXX XX58 748X 24X1#
TEXAS CAPITALIZATION RESOURCE GROUP INC
4916 CAMP BOWIE BLVD STE 200
FORT WORTH TX 76107-4109

June 9, 2020



Letter ID: CNXXXX58748X24X1

Account ID: 11621-90688
Date brought into IL: March 03, 2016
MV: 025007329
ID: 2LA

We have audited your account for the transaction listed above and the audit liability has been processed on Form EDA-95, Auditor-prepared Motor Vehicle Use Tax Report. As a result, we have assessed the amounts shown below

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may protest this notice by following the instructions listed below within specific time periods.

- **If the amount of this tax liability, exclusive of penalty and interest is more than \$15,000 or if no tax liability is assessed but the total penalties and interest is more than \$15,000**, file a petition with the Illinois Independent Tax Tribunal within **60 days** of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).
- **In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal**, file a protest with us, the Illinois Department of Revenue, and request an administrative hearing within 60 days of the date of this notice, which is **August 08, 2020**. Submit your protest on Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue (available on our website at tax.illinois.gov). Mail Form AH-4 along with a copy of this notice to the address on the form. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.
- **Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue**, you may, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If you do not timely protest this notice or pay the assessment total in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action.

Note: If you are under bankruptcy protection, see the "Bankruptcy Information" section on the following pages of this notice for additional information and instructions.

	Liability	Payments/Credit	Unpaid Balance
Audit Tax	1,196,250.00	0.00	1,196,250.00
Audit Late Payment Penalty	239,250.50	0.00	239,250.50
Interest	226,374.21	0.00	226,374.21
Assessment Total	\$1,661,874.71	\$0.00	\$1,661,874.71

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

**AUDIT BUREAU
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012
217 785-6579**

Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by a filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right, within specified time periods, to file for a credit (or, in some cases, a refund) of that overpayment.

The full text of the Taxpayers' Bill of Rights is contained in the Illinois Compiled Statutes, 20 ILCS 2520/1, *et seq.*

Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy case number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns. For those under bankruptcy protection this notice is not an attempt to collect tax debt. Illinois law requires issuance of this notice to advise you of an amount due or a missing return that must be filed.

Explanation of Penalties and Fees

For more detailed information, see Publication 103, Penalties and Interest for Illinois taxes.

Are penalties ever abated?

If you were unable to either timely pay the required amount of payments, pay the tax you owe by the due date, or file your tax return by the extended due date because of a casualty, disaster, or other similar circumstance, you may request a waiver of penalties due to reasonable cause. A bad check or negligence penalty may also be waived due to reasonable cause. To request this waiver, send us a detailed explanation of the cause of the delay and any documentation you have to support your request. Reasonable cause will be determined on a case-by-case basis according to our rules and regulations. A fraud penalty or cost of collection fee cannot be waived.

How is interest figured?

Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax. Interest cannot be waived.

Late-filing or Nonfiling penalty - You owe this penalty if you do not file a return by the due date, including any extended due date, or you file a return that is not processable and you do not correct it within 30 days of the date we notify you.

Late-payment penalty for underpayment of estimated or accelerated tax due - You owe this penalty if you were required to make estimated or accelerated tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.

Late-payment penalty for regular tax payments - You owe this penalty if you did not pay the tax you owed by the due date of the payment or the original due date of the return.

Cost of collection fee - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.

Bad check penalty - You owe this penalty if you send a remittance to the Department that is not honored by your financial institution.

Negligence penalty - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.

Fraud penalty - You owe this penalty if any part of a deficiency is due to fraud.

Audit penalty - You owe this penalty if you did not pay the tax you owed before the start of an audit or investigation.

Taxpayer Statement



#BWNKMGV

#CNXX X136 6747 X564#
TEXAS CAPITALIZATION RESOURCE GROUP INC
4916 CAMP BOWIE BLVD STE 200
FORT WORTH TX 76107-4109

June 9, 2020

TDD 1 800 544-5304



Letter ID: CNXXX1366747X564

Account ID: 11621-90688

Total amount due: \$1,661,874.71

This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

RUT-25/RUT-25-LSE Use Tax

Account ID: 11621-90688

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
03-Mar-2016	1,196,250.00	239,250.50	226,374.21	-	-	1,661,874.71

• \$1,661,874.71 of this amount is subject to protest.

SOA

Retain this portion for your records.
Fold and detach on perforation. Return bottom portion with your payment.

P-000331

Taxpayer Statement (R-12/08) (136)



Letter ID: CNXXX1366747X564
TEXAS CAPITALIZATION RESOURCE GROUP

Total amount due: \$1,661,874.71

Write the amount you are paying below.

\$ _____

Write your Account ID on your check.

Mail this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19006
SPRINGFIELD IL 62794-9006

\$1,661,874.71 is subject to protest.
Do not pay any Income Tax liability that you intend to protest.

000 006 008728111846 731 123199 3 0000166187471

Exhibit B

AIRCRAFT TRIPS AND MAINTENANCE ACTIVITIES DURING BREAK-IN PERIOD (MARCH 3 THROUGH MAY 17, 2016)

References		Date Ending	Origin		Destination		Local Flight	Purpose	Days		
Flight	Trip		ID	City, State	ID	City, State			Trips	Maint	Total

* = dual purpose day

Start **Trips**

					BDL	Hartford, CT		
1	1	12/18/15	BDL	Hartford, CT	ATW	Appleton, WI		Ferry/Training
2	1	03/01/16	ATW	Appleton, WI	ATW	Appleton, WI	*	Test
3	1	03/02/16	ATW	Appleton, WI	LUK	Cincinnati, OH		
4	1	03/03/16	LUK	Cincinnati, OH	MDW	Chicago, IL		

Maintenance

			Description	Place	Chicago, IL			
5	1	03/04/16	MDW Chicago, IL	MDW	Chicago, IL	*	Test	
		03/08/16	3 Items, including replace data distribution unit (DDU) and HUD overhead unit (OHU)					5.0
		03/11/16	Post Flight Inspection, including Gulfstream CMP, EJM and Part 135 maintenance items					1.0

Trips

6	7719757	03/13/16	MDW Chicago, IL	TEB	Teterboro, NJ		Owner Affiliated	
7	7719757	03/18/16	TEB Teterboro, NJ	MDW	Chicago, IL		Owner Affiliated	6.0
8	7729519	03/18/16	MDW Chicago, IL	GEU	Glendale, AZ		Managed	
9	7729519	03/20/16	GEU Glendale, AZ	MDW	Chicago, IL		Managed	2.0

Maintenance

			Description	Place	Chicago, IL			
		03/23/16	21 Items including replacement of landing gear blowdown bottle.					3.0
		03/24/16	2 Items					1.0

Trips

10	7744687	03/26/16	MDW Chicago, IL	CID	Cedar Rapids, IA		Managed	
11	7744687	03/27/16	CID Cedar Rapids, IA	MDW	Chicago, IL		Managed	2.0

Maintenance

			Description	Place	Chicago, IL			
		03/28/16	Post Flight Inspection, including Gulfstream CMP, EJM and Part 135 maintenance items					1.0

Trips

12	7750281	03/29/16	MDW Chicago, IL	JAX	Jacksonville, FL		Owner Affiliated	
13	7750281	03/31/16	JAX Jacksonville, FL	TEB	Teterboro, NJ		Owner Affiliated	
14	7750281	04/01/16	TEB Teterboro, NJ	MDW	Chicago, IL		Owner Affiliated	4.0

Maintenance

			Description	Place	Chicago, IL			
		04/01/16	Post Flight Inspection, including Gulfstream CMP, EJM and Part 135 maintenance items 9 items, including replace cockpit clocks					*

Trips

15	7757324	04/02/16	MDW Chicago, IL	LAS	Las Vegas, NV		Owner Affiliated	
16	7757324	04/04/16	LAS Las Vegas, NV	TEB	Teterboro, NJ		Owner Affiliated	

17	7764564	04/06/16	TEB Teterboro, NJ	HPN	White Plains, NY		Ferry	
18	7764564	04/06/16	HPN White Plains, NY	OPF	Miami, FL		Managed	
19	7764564	04/07/16	OPF Miami, FL	MPTO	Tocumen, PAN		Managed	
20	7764564	04/07/16	MPTO Tocumen, PAN	SABE	Buenos Aires, ARG		Managed	
21	7764564	04/10/16	SABE Buenos Aires, ARG	MPTO	Tocumen, PAN		Managed	
22	7764564	04/11/16	MPTO Tocumen, PAN	OPF	Miami, FL		Managed	
23	7764564	04/12/16	OPF Miami, FL	LAX	Los Angeles, CA		Managed	

24	7774038	04/12/16	LAX Los Angeles, CA	VNY	Van Nuys, CA		Ferry	11.0
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AIRCRAFT TRIPS AND MAINTENANCE ACTIVITIES DURING BREAK-IN PERIOD (MARCH 3 THROUGH MAY 17, 2016)

References		Date Ending	Origin		Destination		Local Flight	Purpose	Days		
Flight	Trip		ID	City, State	ID	City, State			Trips	Maint	Total

* = dual purpose day

Maintenance	Description	Place	Van Nuys, CA
04/13/16	Post Flight Inspection, including Gulfstream CMP, EJM and Part 135 maintenance items 4 Items, including replace left ice detector probe and computer maintenance module		2.0

Trips

25	7774038	04/15/16	VNY	Van Nuys, CA	LAX	Los Angeles, CA		Ferry	
26	7780200	04/15/16	LAX	Los Angeles, CA	CID	Cedar Rapids, IA		Owner Affiliated	
27	7780200	04/15/16	CID	Cedar Rapids, IA	MDW	Chicago, IL		Owner Affiliated	1.0

Maintenance	Description	Place	Chicago, IL
04/15/16	Post Flight Inspection, including Gulfstream CMP, EJM and Part 135 maintenance items		*
04/18/16	5 Items, including replace right landing gear components		3.0
04/20/16	7 Items, including replace left spoiler actuator		2.0
04/21/16	1 Item		1.0

Trips

28	7798899	04/27/16	MDW	Chicago, IL	MDW	Chicago, IL	*	Ferry	
29	7798515	04/27/16	MDW	Chicago, IL	LAX	Los Angeles, CA		Managed	
30	7809395	05/03/16	LAX	Los Angeles, CA	MDW	Chicago, IL		Owner Affiliated	6.0

Maintenance	Description	Place	Chicago, IL
05/06/16	Post Flight Inspection, including Gulfstream CMP, EJM and Part 135 maintenance items 10 Item including replace cockpit temperature indicator and APU servicing		3.0

Trips

31	7833023	05/17/16	MDW	Chicago, IL	SWF	Newburgh, NY		Managed	
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TOTALS

32.0	22.0	75.0
43%	29%	

Exhibit C

Attachment 2: Email from Ryan Majchrowski

From: Ryan Majchrowski <rmajchrowski@jenairaviation.com>
Sent: Thursday, April 16, 2020 1:09 PM
To: Sennett, Matthew <Matthew.Sennett@franklinmonroe.com>
Subject: RE: Maintenance Logs

Hi Matt,

Please find attached the maintenance records for N2LA from 3/3/16 to 5/17/16. Our first record from that time period begins on March 8th, 2016.

When an aircraft returns to home base after a flight, the normal maintenance action required is a PFI (Post Flight Inspection). During this time period N2LA was a new aircraft to TCRG. This aircraft had just re-entered service after a long stay in used aircraft inventory with Gulfstream followed by a several month modification process done at Gulfstream ATW for TCRG. Those aforementioned two events (idle time in used aircraft inventory and heavy modification maintenance input for new owner) typically lead to additional maintenance needs as the aircraft returns to daily flight usage. That was case here with N2LA. We were able to address many of these maintenance needs by having the aircraft at MDW for the first few months where we have a robust maintenance staff.

In addition to the Post Flight Inspections, a number of larger maintenance needs were discovered and addressed during the time period of 3/8/16-5/17/16. A summary is listed below:

- Heads up display operational issues required troubleshooting and ultimately replacement of the Digital Driver Unit and Overhead Projection Unit. 16 man hours
- Landing Gear Blowdown bottle needed to be replaced. Required jacking of aircraft, operation of emergency blow down operation of gear, and re-serving of bottle. 40 man hours
- Inspection to determine compliance status of Gulfstream mandatory Customer Bulletins and subsequent revs. 8 man hours
- Cockpit pilot and copilot clock battery replacements. 4 man hours
- Part 135 monthly required inspection items for March, April, and May. 8 man hours
- Replacement of failed ice detection unit. 20 man hours
- Central Maintenance Computer failed and required replacement and software loads. 8 man hours
- #4 main tire needed to be replaced. Non-destructive testing is required of wheel during tired replacement. 8 man hours
- Left hydraulic flight spoiler actuator was found to be leaking necessitating replacement of the spoiler actuator. Rigging, hydraulic bleeding, hydraulic servicing, and operational testing was then also required. 48 man hours
- APU oil indicating system was found to be inoperative. APU capacitance oil system components required replacement and calibration. 40 man hours

The above maintenance items took three maintenance personal to accomplish, over the time period outlined. Typically 1 ½ maintenance technicians are needed for daily Post Flight Inspections once an aircraft is back to normal flight operations.

Ryan Majchrowski
Director of Maintenance
Jen Air, LLC
6150 S. Laramie Ave
Chicago, IL 60638
RMA@jenairaviation.com
847-341-2428

Exhibit D

N2LA
 RECAP OF FLIGHT LOG

References		Date Starting	Origin		Destination		Local Flight	Purpose	Flight Hours	Airframe Hours
Flight	Trip		ID	City, State	ID	City, State				
Start					BDL	Hartford, CT				4017.8
1	1	12/18/15	BDL	Hartford, CT	ATW	Appleton, WI		Ferry/Training	2.0	4019.8
2	1	03/01/16	ATW	Appleton, WI	ATW	Appleton, WI	*	Test	1.9	4021.7
3	1	03/02/16	ATW	Appleton, WI	LUK	Cincinnati, OH			1.0	4022.7
4	1	03/03/16	LUK	Cincinnati, OH	MDW	Chicago, IL			0.8	4023.5
5	1	03/04/16	MDW	Chicago, IL	MDW	Chicago, IL	*		1.5	4025.0
6	7719757	03/13/16	MDW	Chicago, IL	TEB	Teterboro, NJ		Owner Affiliated	1.6	4026.6
7	7719757	03/18/16	TEB	Teterboro, NJ	MDW	Chicago, IL		Owner Affiliated	1.9	4028.5
8	7729519	03/18/16	MDW	Chicago, IL	GEU	Glendale, AZ		Managed	3.3	4031.8
9	7729519	03/20/16	GEU	Glendale, AZ	MDW	Chicago, IL		Managed	3.0	4034.8
10	7744687	03/26/16	MDW	Chicago, IL	CID	Cedar Rapids, IA		Managed	0.6	4035.4
11	7744687	03/27/16	CID	Cedar Rapids, IA	MDW	Chicago, IL		Managed	0.8	4036.2
12	7750281	03/29/16	MDW	Chicago, IL	JAX	Jacksonville, FL		Owner Affiliated	1.8	4038.0
13	7750281	03/31/16	JAX	Jacksonville, FL	TEB	Teterboro, NJ		Owner Affiliated	2.0	4040.0
14	7750281	04/01/16	TEB	Teterboro, NJ	MDW	Chicago, IL		Owner Affiliated	2.0	4042.0
15	7757324	04/02/16	MDW	Chicago, IL	LAS	Las Vegas, NV		Owner Affiliated	3.2	4045.2
16	7757324	04/04/16	LAS	Las Vegas, NV	TEB	Teterboro, NJ		Owner Affiliated	4.1	4049.3
17	7764564	04/06/16	TEB	Teterboro, NJ	HPN	White Plains, NY		Ferry	0.2	4049.5
18	7764564	04/06/16	HPN	White Plains, NY	OPF	Miami, FL		Managed	2.6	4052.1
19	7764564	04/07/16	OPF	Miami, FL	MPTO	Tocumen, PAN		Managed	2.7	4054.8
20	7764564	04/07/16	MPTO	Tocumen, PAN	SABE	Buenos Aires, ARG		Managed	6.4	4061.2
21	7764564	04/10/16	SABE	Buenos Aires, ARG	MPTO	Tocumen, PAN		Managed	7.4	4068.6
22	7764564	04/11/16	MPTO	Tocumen, PAN	OPF	Miami, FL		Managed	2.7	4071.3
23	7764564	04/12/16	OPF	Miami, FL	LAX	Los Angeles, CA		Managed	5.5	4076.8
24	7774038	04/12/16	LAX	Los Angeles, CA	VNY	Van Nuys, CA		Ferry	0.2	4077.0
25	7774038	04/15/16	VNY	Van Nuys, CA	LAX	Los Angeles, CA		Ferry	0.3	4077.3
26	7780200	04/15/16	LAX	Los Angeles, CA	CID	Cedar Rapids, IA		Owner Affiliated	3.0	4080.3
27	7780200	04/15/16	CID	Cedar Rapids, IA	MDW	Chicago, IL		Owner Affiliated	0.7	4081.0
28	7798899	04/27/16	MDW	Chicago, IL	MDW	Chicago, IL	*	Ferry	0.2	4081.2
29	7798515	04/27/16	MDW	Chicago, IL	LAX	Los Angeles, CA		Managed	3.7	4084.9
30	7809395	05/03/16	LAX	Los Angeles, CA	MDW	Chicago, IL		Owner Affiliated	3.6	4088.5
31	7833023	05/17/16	MDW	Chicago, IL	SWF	Newburgh, NY		Managed	1.5	4090.0
32	7839039	05/20/16	SWF	Newburgh, NY	TEB	Teterboro, NJ		Ferry	0.3	4090.3
33	7839039	05/20/16	TEB	Teterboro, NJ	EGGW	London, GBR		Managed	6.5	4096.8
34	7839039	05/26/16	EGGW	London, GBR	TEB	Teterboro, NJ		Managed	7.3	4104.1
35	7839039	05/26/16	TEB	Teterboro, NJ	SWF	Newburgh, NY		Ferry	0.3	4104.4
36	7882264	06/15/16	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4104.7
37	7882264	06/15/16	HPN	White Plains, NY	SUA	Stuart, FL		Owner Affiliated	2.3	4107.0
38	7882492	06/15/16	SUA	Stuart, FL	FLL	Fort Lauderdale, FL		Ferry	0.4	4107.4
39	7882492	06/17/16	FLL	Fort Lauderdale, FL	TYQ	Indianapolis, IN		Owner Affiliated	2.2	4109.6
40	7882492	06/17/16	TYQ	Indianapolis, IN	MDW	Chicago, IL		Ferry	0.6	4110.2
41	7889566	06/19/16	MDW	Chicago, IL	TEB	Teterboro, NJ		Owner Affiliated	1.6	4111.8
42	7889566	06/19/16	TEB	Teterboro, NJ	SWF	Newburgh, NY		Ferry	0.3	4112.1
43	7895070	06/23/16	SWF	Newburgh, NY	EGGW	London, GBR		Ferry	6.4	4118.5
44	7895070	06/25/16	EGGW	London, GBR	TEB	Teterboro, NJ		Managed	7.5	4126.0
45	7895070	06/25/16	TEB	Teterboro, NJ	SWF	Newburgh, NY		Ferry	0.3	4126.3
46	7909180	07/01/16	SWF	Newburgh, NY	TEB	Teterboro, NJ		Ferry	0.3	4126.6
47	7909180	07/01/16	TEB	Teterboro, NJ	EGGW	London, GBR		Owner Affiliated	6.1	4132.7
48	7909180	07/02/16	EGGW	London, GBR	SWF	Newburgh, NY		Ferry	7.4	4140.1
49	7916678	07/02/16	SWF	Newburgh, NY	SWF	Newburgh, NY	*	Ferry	0.1	4140.2
50	7916678	07/02/16	SWF	Newburgh, NY	SWF	Newburgh, NY	*	Ferry	0.1	4140.3
51	7935431	07/14/16	SWF	Newburgh, NY	MYR	Myrtle Beach, SC		Ferry	1.6	4141.9
52	7935431	07/14/16	MYR	Myrtle Beach, SC	VPC	Cartersville, GA		Managed	0.9	4142.8
53	7935431	07/14/16	VPC	Cartersville, GA	SWF	Newburgh, NY		Ferry	1.9	4144.7
54	7940161	07/20/16	SWF	Newburgh, NY	LAX	Los Angeles, CA		Ferry	5.1	4149.8
55	7940161	07/21/16	LAX	Los Angeles, CA	BGR	Bangor, ME		Managed	5.3	4155.1

N2LA
 RECAP OF FLIGHT LOG

References		Date Starting	Origin		Destination		Local Flight	Purpose	Flight Hours	Airframe Hours
Flight	Trip		ID	City, State	ID	City, State				
56	7940161	07/21/16	BGR	Bangor, ME	LIEE	Cagliari, ITA		Managed	7.2	4162.3
57	7940161	07/30/16	LIEE	Cagliari, ITA	EGGW	London, GBR		Managed	2.3	4164.6
58	7940161	08/09/16	EGGW	London, GBR	BGR	Bangor, ME		Managed	6.4	4171.0
59	7940161	08/09/16	BGR	Bangor, ME	LAX	Los Angeles, CA		Managed	6.0	4177.0
60	7991909	08/15/16	LAX	Los Angeles, CA	MDW	Chicago, IL		Managed	3.4	4180.4
61	7991929	08/15/16	MDW	Chicago, IL	DPA	Chicago/West Chicago, IL		Managed	0.3	4180.7
62	7991929	08/15/16	DPA	Chicago/West Chicago, IL	MDW	Chicago, IL		Managed	0.3	4181.0
63	7991926	08/15/16	MDW	Chicago, IL	ATW	Appleton, WI		Ferry	0.5	4181.5
64	8012818	08/25/16	ATW	Appleton, WI	SWF	Newburgh, NY		Ferry	1.6	4183.1
65	8038130	09/09/16	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4183.4
66	8038130	09/09/16	HPN	White Plains, NY	GYR	Goodyear, AZ		Managed	4.9	4188.3
67	8038130	09/12/16	GYR	Goodyear, AZ	HPN	White Plains, NY		Managed	4.2	4192.5
68	8038130	09/12/16	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4192.7
69	8051952	09/18/16	SWF	Newburgh, NY	LAX	Los Angeles, CA		Ferry	5.5	4198.2
70	8051952	09/19/16	LAX	Los Angeles, CA	TEB	Teterboro, NJ		Managed	4.6	4202.8
71	8051952	09/19/16	TEB	Teterboro, NJ	SWF	Newburgh, NY		Ferry	0.3	4203.1
72	8049860	09/21/16	SWF	Newburgh, NY	BDL	Hartford, CT		Ferry	0.3	4203.4
73	8049860	09/21/16	BDL	Hartford, CT	BDL	Hartford, CT	*	Ferry	0.2	4203.6
74	8049860	09/21/16	BDL	Hartford, CT	SWF	Newburgh, NY		Ferry	0.3	4203.9
75	8051952	09/23/16	SWF	Newburgh, NY	TEB	Teterboro, NJ		Ferry	0.3	4204.2
76	8051952	09/23/16	TEB	Teterboro, NJ	LAX	Los Angeles, CA		Managed	5.2	4209.4
77	8064170	09/24/16	LAX	Los Angeles, CA	SMO	Santa Monica, CA		Ferry	0.2	4209.6
78	8064170	09/25/16	SMO	Santa Monica, CA	ABE	Allentown, PA		Managed	4.8	4214.4
79	8064170	09/25/16	ABE	Allentown, PA	SWF	Newburgh, NY		Managed	0.4	4214.8
80	8072933	09/28/16	SWF	Newburgh, NY	OPF	Miami, FL		Ferry	2.9	4217.7
81	8072933	09/28/16	OPF	Miami, FL	HPN	White Plains, NY		Managed	2.4	4220.1
82	8072933	09/28/16	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.3	4220.4
83	8087760	10/06/16	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4220.7
84	8087760	10/06/16	HPN	White Plains, NY	RSW	Fort Myers, FL		Managed	2.7	4223.4
85	8087760	10/06/16	RSW	Fort Myers, FL	LAX	Los Angeles, CA		Ferry	4.8	4228.2
86	8087760	10/08/16	LAX	Los Angeles, CA	TEB	Teterboro, NJ		Managed	4.6	4232.8
87	8087760	10/08/16	TEB	Teterboro, NJ	SWF	Newburgh, NY		Ferry	0.3	4233.1
88	8087760	10/09/16	SWF	Newburgh, NY	RSW	Fort Myers, FL		Ferry	2.9	4236.0
89	8087760	10/09/16	RSW	Fort Myers, FL	HPN	White Plains, NY		Managed	2.3	4238.3
90	8087760	10/09/16	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4238.5
91	8097917	10/12/16	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4238.8
92	8097917	10/12/16	HPN	White Plains, NY	BOS	Boston, MA		Managed	0.8	4239.6
93	8097917	10/12/16	BOS	Boston, MA	HPN	White Plains, NY		Managed	0.6	4240.2
94	8097917	10/12/16	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4240.4
95	8101948	10/14/16	SWF	Newburgh, NY	TEB	Teterboro, NJ		Ferry	0.4	4240.8
96	8101948	10/14/16	TEB	Teterboro, NJ	LAX	Los Angeles, CA		Managed	5.4	4246.2
97	8101948	10/14/16	LAX	Los Angeles, CA	SWF	Newburgh, NY		Ferry	4.7	4250.9
98	8107016	10/17/16	SWF	Newburgh, NY	MDW	Chicago, IL		Ferry	1.7	4252.6
99	8109010	10/18/16	MDW	Chicago, IL	LAX	Los Angeles, CA		Managed	4.2	4256.8
100	8112711	10/19/16	LAX	Los Angeles, CA	DAL	Dallas, TX		Ferry	2.6	4259.4
101	8112711	10/20/16	DAL	Dallas, TX	LAX	Los Angeles, CA		Managed	2.7	4262.1
102	8115134	10/21/16	LAX	Los Angeles, CA	MDW	Chicago, IL		Managed	3.6	4265.7
103	8115134	10/21/16	MDW	Chicago, IL	SWF	Newburgh, NY		Ferry	1.5	4267.2
104	8122818	10/26/16	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4267.5
105	8122818	10/26/16	HPN	White Plains, NY	MDW	Chicago, IL		Managed	2.1	4269.6
106	8122818	10/26/16	MDW	Chicago, IL	HPN	White Plains, NY		Managed	1.6	4271.2
107	8126178	10/28/16	HPN	White Plains, NY	MDW	Chicago, IL		Ferry	1.8	4273.0
108	8126178	10/28/16	MDW	Chicago, IL	JAX	Jacksonville, FL		Managed	1.8	4274.8
109	8126178	10/30/16	JAX	Jacksonville, FL	MDW	Chicago, IL		Managed	2.1	4276.9
110	8130835	10/30/16	MDW	Chicago, IL	UGN	Chicago/Waukegan, IL		Ferry	0.3	4277.2
111	8130835	10/31/16	UGN	Chicago/Waukegan, IL	TEB	Teterboro, NJ		Managed	1.5	4278.7

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Flight	Trip		ID	City, State	ID	City, State				
112	8130835	10/31/16	TEB	Teterboro, NJ	SWF	Newburgh, NY		Ferry	0.3	4279.0
113	8148493	11/16/16	SWF	Newburgh, NY	TYQ	Indianapolis, IN		Ferry	1.5	4280.5
114	8148493	11/16/16	TYQ	Indianapolis, IN	PBI	West Palm Beach, FL		Managed	2.0	4282.5
115	8148493	11/16/16	PBI	West Palm Beach, FL	MWCR	Georgetown, CYM		Managed	1.3	4283.8
116	8148493	11/18/16	MWCR	Georgetown, CYM	PBI	West Palm Beach, FL		Managed	1.3	4285.1
117	8148493	11/18/16	PBI	West Palm Beach, FL	TYQ	Indianapolis, IN		Managed	2.1	4287.2
118	8148493	11/18/16	TYQ	Indianapolis, IN	MDW	Chicago, IL		Ferry	0.6	4287.8
119	8173702	11/19/16	MDW	Chicago, IL	CID	Cedar Rapids, IA		Managed	0.7	4288.5
120	8173702	11/19/16	CID	Cedar Rapids, IA	ONM	Socorro, NM		Managed	2.3	4290.8
121	8173702	11/19/16	ONM	Socorro, NM	ABQ	Albuquerque, NM		Ferry	0.2	4291.0
122	8173702	11/21/16	ABQ	Albuquerque, NM	ONM	Socorro, NM		Ferry	0.3	4291.3
123	8173702	11/21/16	ONM	Socorro, NM	CID	Cedar Rapids, IA		Managed	1.9	4293.2
124	8173702	11/21/16	CID	Cedar Rapids, IA	MDW	Chicago, IL		Managed	0.6	4293.8
125	8170730	11/22/16	MDW	Chicago, IL	IAD	Chantilly, VA		Managed	1.2	4295.0
126	8170730	11/22/16	IAD	Chantilly, VA	JAX	Jacksonville, FL		Managed	1.5	4296.5
127	8172614	11/23/16	JAX	Jacksonville, FL	DAL	Dallas, TX		Ferry	2.1	4298.6
128	8172614	11/23/16	DAL	Dallas, TX	JAX	Jacksonville, FL		Managed	1.8	4300.4
129	8172614	11/26/16	JAX	Jacksonville, FL	DAL	Dallas, TX		Managed	2.3	4302.7
130	8172614	11/26/16	DAL	Dallas, TX	JAX	Jacksonville, FL		Ferry	1.7	4304.4
131	8177546	11/27/16	JAX	Jacksonville, FL	MDW	Chicago, IL		Managed	2.2	4306.6
132	8182532	11/30/16	MDW	Chicago, IL	DAL	Dallas, TX		Managed	2.1	4308.7
133	8182532	11/30/16	DAL	Dallas, TX	TYQ	Indianapolis, IN		Ferry	1.4	4310.1
134	8184273	11/30/16	TYQ	Indianapolis, IN	MCO	Orlando, FL		Managed	2.1	4312.2
135	8184273	12/02/16	MCO	Orlando, FL	TYQ	Indianapolis, IN		Managed	1.9	4314.1
136	8184273	12/02/16	TYQ	Indianapolis, IN	SWF	Newburgh, NY		Ferry	1.3	4315.4
137	8190030	12/05/16	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4315.7
138	8190030	12/05/16	HPN	White Plains, NY	IAD	Chantilly, VA		Managed	0.9	4316.6
139	8190030	12/06/16	IAD	Chantilly, VA	HPN	White Plains, NY		Managed	0.9	4317.5
140	8190030	12/06/16	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.4	4317.9
141	8203825	12/13/16	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4318.2
142	8203825	12/14/16	HPN	White Plains, NY	TJSJ	San Juan, PRI		Managed	3.3	4321.5
143	8203825	12/15/16	TJSJ	San Juan, PRI	SABE	Buenos Aires, ARG		Managed	8.5	4330.0
144	8203825	12/16/16	SABE	Buenos Aires, ARG	TJBQ	Aguadilla, PRI		Ferry	8.0	4338.0
145	8203825	12/16/16	TJBQ	Aguadilla, PRI	SWF	Newburgh, NY		Ferry	3.9	4341.9
146	8232123	12/29/16	SWF	Newburgh, NY	MDW	Chicago, IL		Ferry	1.9	4343.8
147	8232123	12/29/16	MDW	Chicago, IL	JAX	Jacksonville, FL		Managed	1.8	4345.6
148	8232123	01/02/17	JAX	Jacksonville, FL	MDW	Chicago, IL		Managed	2.0	4347.6
149	8232123	01/02/17	MDW	Chicago, IL	SWF	Newburgh, NY		Ferry	1.5	4349.1
150	8239472	01/09/17	SWF	Newburgh, NY	MPTO	Tocumen, PAN		Ferry	4.9	4354.0
151	8239472	01/09/17	MPTO	Tocumen, PAN	SABE	Buenos Aires, ARG		Ferry	6.9	4360.9
152	8239472	01/11/17	SABE	Buenos Aires, ARG	MIA	Miami, FL		Managed	9.0	4369.9
153	8239472	01/13/17	MIA	Miami, FL	HPN	White Plains, NY		Managed	2.6	4372.5
154	8239472	01/13/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4372.7
155	8265963	01/17/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.2	4372.9
156	8265963	01/17/17	HPN	White Plains, NY	BOS	Boston, MA		Managed	0.5	4373.4
157	8265963	01/17/17	BOS	Boston, MA	HPN	White Plains, NY		Managed	0.7	4374.1
158	8267834	01/18/17	HPN	White Plains, NY	MIA	Miami, FL		Managed	2.3	4376.4
159	8267834	01/20/17	MIA	Miami, FL	HPN	White Plains, NY		Managed	2.6	4379.0
160	8273103	01/23/17	HPN	White Plains, NY	MDW	Chicago, IL		Managed	1.7	4380.7
161	8273103	01/25/17	MDW	Chicago, IL	HPN	White Plains, NY		Managed	1.5	4382.2
162	8280682	01/26/17	HPN	White Plains, NY	ASE	Aspen, CO		Managed	4.1	4386.3
163	8280682	01/26/17	ASE	Aspen, CO	APA	Denver, CO		Ferry	0.4	4386.7
164	8280682	01/29/17	APA	Denver, CO	ASE	Aspen, CO		Ferry	0.5	4387.2
165	8280682	01/29/17	ASE	Aspen, CO	HPN	White Plains, NY		Managed	3.5	4390.7
166	8280682	01/29/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4390.9
167	8290166	02/01/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4391.2

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Flight	Trip		ID	City, State	ID	City, State				
168	8290166	02/01/17	HPN	White Plains, NY	MIA	Miami, FL		Managed	2.6	4393.8
169	8290166	02/02/17	MIA	Miami, FL	HPN	White Plains, NY		Managed	2.4	4396.2
170	8293723	02/03/17	HPN	White Plains, NY	LAX	Los Angeles, CA		Managed	6.1	4402.3
171	8293723	02/04/17	LAX	Los Angeles, CA	HPN	White Plains, NY		Ferry	4.5	4406.8
172	8288748	02/04/17	HPN	White Plains, NY	LEAL	Alicante, ESP		Managed	6.6	4413.4
173	8288748	02/10/17	LEAL	Alicante, ESP	LEMD	Madrid, ESP		Managed	0.9	4414.3
174	8288748	02/13/17	LEMD	Madrid, ESP	EGGW	London, GBR		Managed	1.8	4416.1
175	8288748	02/16/17	EGGW	London, GBR	GVAC	Espargos, CPV		Managed	5.7	4421.8
176	8288748	02/16/17	GVAC	Espargos, CPV	SBRF	Recife, BRA		Managed	4.0	4425.8
177	8288748	02/17/17	SBRF	Recife, BRA	SABE	Buenos Aires, ARG		Managed	5.0	4430.8
178	8288748	02/18/17	SABE	Buenos Aires, ARG	SAZS	San Carlos de Bariloche, AR		Managed	2.0	4432.8
179	8288748	02/19/17	SAZS	San Carlos de Bariloche, AR	SABE	Buenos Aires, ARG		Managed	1.7	4434.5
180	8288748	02/21/17	SABE	Buenos Aires, ARG	MPTO	Tocumen, PAN		Managed	6.9	4441.4
181	8288748	02/22/17	MPTO	Tocumen, PAN	HPN	White Plains, NY		Managed	4.9	4446.3
182	8288748	02/22/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4446.5
183	8335484	02/25/17	SWF	Newburgh, NY	MDW	Chicago, IL		Ferry	1.8	4448.3
184	8335484	02/25/17	MDW	Chicago, IL	JAX	Jacksonville, FL		Managed	1.8	4450.1
185	8335484	02/26/17	JAX	Jacksonville, FL	MDW	Chicago, IL		Managed	2.3	4452.4
186	8335484	02/26/17	MDW	Chicago, IL	SWF	Newburgh, NY		Ferry	1.4	4453.8
187	8336044	02/27/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.2	4454.0
188	8336044	02/27/17	HPN	White Plains, NY	MPTO	Tocumen, PAN		Managed	5.0	4459.0
189	8336044	02/28/17	MPTO	Tocumen, PAN	SABE	Buenos Aires, ARG		Managed	6.6	4465.6
190	8336044	03/03/17	SABE	Buenos Aires, ARG	MPTO	Tocumen, PAN		Managed	7.3	4472.9
191	8336044	03/04/17	MPTO	Tocumen, PAN	HPN	White Plains, NY		Managed	4.6	4477.5
192	8336044	03/04/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4477.7
193	8353857	03/07/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4478.0
194	8353857	03/07/17	HPN	White Plains, NY	IAD	Chantilly, VA		Managed	0.8	4478.8
195	8353857	03/08/17	IAD	Chantilly, VA	MIA	Miami, FL		Managed	2.1	4480.9
196	8353857	03/09/17	MIA	Miami, FL	HPN	White Plains, NY		Managed	2.4	4483.3
197	8353857	03/09/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4483.5
198	8342600	03/13/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.2	4483.7
199	8342600	03/13/17	HPN	White Plains, NY	ATL	Atlanta, GA		Managed	2.3	4486.0
200	8342600	03/13/17	ATL	Atlanta, GA	MIA	Miami, FL		Managed	1.6	4487.6
201	8342600	03/16/17	MIA	Miami, FL	SABE	Buenos Aires, ARG		Managed	8.7	4496.3
202	8342600	03/24/17	SABE	Buenos Aires, ARG	MPTO	Tocumen, PAN		Managed	7.3	4503.6
203	8342600	03/25/17	MPTO	Tocumen, PAN	HPN	White Plains, NY		Managed	4.7	4508.3
204	8342600	03/25/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.3	4508.6
205	8392132	03/28/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.2	4508.8
206	8392132	03/28/17	HPN	White Plains, NY	IAD	Chantilly, VA		Managed	0.8	4509.6
207	8392132	03/29/17	IAD	Chantilly, VA	MIA	Miami, FL		Managed	2.1	4511.7
208	8392132	03/30/17	MIA	Miami, FL	HPN	White Plains, NY		Managed	2.4	4514.1
209	8392132	03/30/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4514.3
210	8400886	04/01/17	SWF	Newburgh, NY	LAX	Los Angeles, CA		Ferry	5.2	4519.5
211	8400886	04/02/17	LAX	Los Angeles, CA	TEB	Teterboro, NJ		Managed	4.6	4524.1
212	8400886	04/02/17	TEB	Teterboro, NJ	SWF	Newburgh, NY		Ferry	0.2	4524.3
213	8407652	04/04/17	SWF	Newburgh, NY	TEB	Teterboro, NJ		Ferry	0.4	4524.7
214	8407652	04/05/17	TEB	Teterboro, NJ	MDW	Chicago, IL		Owner Affiliated	1.9	4526.6
215	8414830	04/09/17	MDW	Chicago, IL	FLL	Fort Lauderdale, FL		Ferry	2.4	4529.0
216	8414830	04/09/17	FLL	Fort Lauderdale, FL	TYQ	Indianapolis, IN		Managed	2.5	4531.5
217	8414830	04/09/17	TYQ	Indianapolis, IN	SWF	Newburgh, NY		Ferry	1.5	4533.0
218	8422612	04/13/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4533.3
219	8422612	04/13/17	HPN	White Plains, NY	RDU	Raleigh/Durham, NC		Managed	1.2	4534.5
220	8422612	04/14/17	RDU	Raleigh/Durham, NC	HPN	White Plains, NY		Managed	1.3	4535.8
221	8422612	04/14/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4536.0
222	8423049	04/17/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4536.3
223	8423049	04/17/17	HPN	White Plains, NY	SJC	San Jose, CA		Managed	5.9	4542.2

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Flight	Trip		ID	City, State	ID	City, State				
224	8423049	04/17/17	SJC	San Jose, CA	MRY	Monterey, CA		Managed	0.4	4542.6
225	8423049	04/22/17	MRY	Monterey, CA	MRY	Monterey, CA	*	Cancelled	0.0	4542.6
226	8440244	04/22/17	MRY	Monterey, CA	LAX	Los Angeles, CA		Ferry	1.0	4543.6
227	8423049	04/23/17	LAX	Los Angeles, CA	LAX	Los Angeles, CA	*	Cancelled	0.0	4543.6
228	8440257	04/23/17	LAX	Los Angeles, CA	UGN	Chicago/Waukegan, IL		Managed	3.3	4546.9
229	8440244	04/24/17	UGN	Chicago/Waukegan, IL	SWF	Newburgh, NY		Ferry	1.5	4548.4
230	8459181	05/04/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4548.7
231	8459181	05/04/17	HPN	White Plains, NY	JZI	Charleston, SC		Managed	1.7	4550.4
232	8459181	05/08/17	JZI	Charleston, SC	HPN	White Plains, NY		Managed	1.6	4552.0
233	8459181	05/08/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4552.2
234	8470109	05/10/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4552.5
235	8470109	05/10/17	HPN	White Plains, NY	IAD	Chantilly, VA		Managed	0.8	4553.3
236	8470109	05/11/17	IAD	Chantilly, VA	HPN	White Plains, NY		Managed	0.9	4554.2
237	8470109	05/11/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4554.4
238	8476133	05/14/17	SWF	Newburgh, NY	ATW	Appleton, WI		Ferry	1.8	4556.2
239	8476133	05/22/17	ATW	Appleton, WI	MDW	Chicago, IL		Ferry	0.7	4556.9
240	8495258	05/23/17	MDW	Chicago, IL	LAS	Las Vegas, NV		Owner Affiliated	3.1	4560.0
241	8495258	05/24/17	LAS	Las Vegas, NV	CMA	Camarillo, CA		Owner Affiliated	0.8	4560.8
242	8495258	05/25/17	CMA	Camarillo, CA	MDW	Chicago, IL		Owner Affiliated	3.4	4564.2
243	8498785	05/25/17	MDW	Chicago, IL	SWF	Newburgh, NY		Ferry	1.6	4565.8
244	8497141	05/26/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4566.1
245	8497141	05/27/17	HPN	White Plains, NY	TJBQ	Aguadilla, PRI		Owner Affiliated	3.3	4569.4
246	8497141	05/28/17	TJBQ	Aguadilla, PRI	SABE	Buenos Aires, ARG		Owner Affiliated	7.8	4577.2
247	8497141	05/31/17	SABE	Buenos Aires, ARG	MIA	Miami, FL		Owner Affiliated	9.3	4586.5
248	8497141	06/01/17	MIA	Miami, FL	HPN	White Plains, NY		Owner Affiliated	2.5	4589.0
249	8513596	06/01/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4589.2
250	8513596	06/02/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4589.5
251	8487808	06/02/17	HPN	White Plains, NY	MIA	Miami, FL		Managed	2.7	4592.2
252	8487808	06/02/17	MIA	Miami, FL	MBPV	Providenciales Island, TCA		Managed	1.3	4593.5
253	8487808	06/05/17	MBPV	Providenciales Island, TCA	HPN	White Plains, NY		Managed	3.1	4596.6
254	8487808	06/05/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.3	4596.9
255	8523929	06/07/17	SWF	Newburgh, NY	SUS	St Louis, MO		Ferry	1.9	4598.8
256	8523929	06/08/17	SUS	St Louis, MO	MDW	Chicago, IL		Managed	0.8	4599.6
257	8523929	06/08/17	MDW	Chicago, IL	LAX	Los Angeles, CA		Managed	3.7	4603.3
258	8523929	06/09/17	LAX	Los Angeles, CA	SUS	St Louis, MO		Managed	3.2	4606.5
259	8523929	06/09/17	SUS	St Louis, MO	MDW	Chicago, IL		Managed	0.7	4607.2
260	8523929	06/09/17	MDW	Chicago, IL	SWF	Newburgh, NY		Ferry	1.5	4608.7
261	8531335	06/11/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4609.0
262	8531335	06/11/17	HPN	White Plains, NY	VPC	Cartersville, GA		Managed	1.8	4610.8
263	8531335	06/14/17	VPC	Cartersville, GA	HPN	White Plains, NY		Managed	2.0	4612.8
264	8531335	06/14/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4613.0
265	8552160	06/21/17	SWF	Newburgh, NY	MDW	Chicago, IL		Ferry	1.9	4614.9
266	8552160	06/21/17	MDW	Chicago, IL	HPN	White Plains, NY		Owner Affiliated	1.6	4616.5
267	8552160	06/21/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4616.7
268	8557670	06/26/17	SWF	Newburgh, NY	LAX	Los Angeles, CA		Ferry	5.5	4622.2
269	8557670	06/27/17	LAX	Los Angeles, CA	BGR	Bangor, ME		Managed	5.4	4627.6
270	8557670	06/27/17	BGR	Bangor, ME	LIRN	Nápoli, ITA		Managed	7.1	4634.7
271	8557670	06/28/17	LIRN	Nápoli, ITA	LFMN	Nice, FRA		Ferry	1.2	4635.9
272	8557670	06/29/17	LFMN	Nice, FRA	HPN	White Plains, NY		Ferry	9.0	4644.9
273	8557670	06/29/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.4	4645.3
274	8588002	07/07/17	SWF	Newburgh, NY	TTN	Trenton, NJ		Ferry	0.6	4645.9
275	8588002	07/07/17	TTN	Trenton, NJ	ABE	Allentown, PA		Ferry	0.5	4646.4
276	8588002	07/07/17	ABE	Allentown, PA	TTN	Trenton, NJ		Ferry	0.2	4646.6
277	8588002	07/07/17	TTN	Trenton, NJ	TTN	Trenton, NJ	*	Ferry	0.2	4646.8
278	8588002	07/07/17	TTN	Trenton, NJ	SWF	Newburgh, NY		Ferry	0.5	4647.3
279	8592725	07/08/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4647.6

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Flight	Trip		ID	City, State	ID	City, State				
280	8592725	07/08/17	HPN	White Plains, NY	PDX	Portland, OR		Managed	5.7	4653.3
281	8592725	07/11/17	PDX	Portland, OR	OTH	North Bend, OR		Ferry	0.5	4653.8
282	8592725	07/11/17	OTH	North Bend, OR	PDX	Portland, OR		Managed	0.6	4654.4
283	8592725	07/11/17	PDX	Portland, OR	HPN	White Plains, NY		Managed	4.6	4659.0
284	8592725	07/12/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4659.2
285	8664033	07/29/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4659.5
286	8664033	07/29/17	HPN	White Plains, NY	MBPV	Providenciales Island, TCA		Managed	3.2	4662.7
287	8664033	07/30/17	MBPV	Providenciales Island, TCA	MIA	Miami, FL		Managed	1.6	4664.3
288	8664033	07/31/17	MIA	Miami, FL	MBPV	Providenciales Island, TCA		Managed	1.5	4665.8
289	8664033	08/01/17	MBPV	Providenciales Island, TCA	MBPV	Providenciales Island, TCA	*	Cancelled	0.0	4665.8
290	8664033	08/01/17	MBPV	Providenciales Island, TCA	MIA	Miami, FL		Managed	1.8	4667.6
291	8643285	08/02/17	MIA	Miami, FL	MIA	Miami, FL	*	Cancelled	0.0	4667.6
292	8664033	08/03/17	MIA	Miami, FL	MBPV	Providenciales Island, TCA		Ferry	1.3	4668.9
293	8664033	08/04/17	MBPV	Providenciales Island, TCA	HPN	White Plains, NY		Managed	2.9	4671.8
294	8664033	08/04/17	HPN	White Plains, NY	MIA	Miami, FL		Ferry	2.5	4674.3
295	8664033	08/05/17	MIA	Miami, FL	SABE	Buenos Aires, ARG		Ferry	8.5	4682.8
296	8664033	08/07/17	SABE	Buenos Aires, ARG	TJSJ	San Juan, PRI		Managed	7.7	4690.5
297	8664033	08/08/17	TJSJ	San Juan, PRI	MIA	Miami, FL		Managed	2.3	4692.8
298	8664033	08/10/17	MIA	Miami, FL	ATW	Appleton, WI		Ferry	2.9	4695.7
299	8751417	09/08/17	ATW	Appleton, WI	LUK	Cincinnati, OH		Ferry	1.0	4696.7
300	8751417	09/08/17	LUK	Cincinnati, OH	LUK	Cincinnati, OH	*	Ferry	0.2	4696.9
301	8751417	09/08/17	LUK	Cincinnati, OH	LUK	Cincinnati, OH	*	Ferry	0.2	4697.1
302	8751417	09/08/17	LUK	Cincinnati, OH	LUK	Cincinnati, OH	*	Ferry	0.2	4697.3
303	8751417	09/08/17	LUK	Cincinnati, OH	HPN	White Plains, NY		Ferry	1.4	4698.7
304	8752978	09/09/17	HPN	White Plains, NY	TBPB	Bridgetown, BRB		Managed	4.6	4703.3
305	8752978	09/10/17	TBPB	Bridgetown, BRB	SABE	Buenos Aires, ARG		Managed	7.1	4710.4
306	8752978	09/15/17	SABE	Buenos Aires, ARG	TJBQ	Aguadilla, PRI		Managed	8.1	4718.5
307	8752978	09/16/17	TJBQ	Aguadilla, PRI	HPN	White Plains, NY		Managed	4.0	4722.5
308	8752978	09/16/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4722.7
309	8775958	09/19/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4723.0
310	8775958	09/20/17	HPN	White Plains, NY	MIA	Miami, FL		Managed	2.7	4725.7
311	8775958	09/20/17	MIA	Miami, FL	MGGT	Guatemala City, GTM		Managed	2.2	4727.9
312	8775958	09/22/17	MGGT	Guatemala City, GTM	MIA	Miami, FL		Managed	2.2	4730.1
313	8775958	09/22/17	MIA	Miami, FL	HPN	White Plains, NY		Managed	2.5	4732.6
314	8775958	09/22/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4732.8
315	8784874	09/24/17	SWF	Newburgh, NY	TYQ	Indianapolis, IN		Ferry	1.5	4734.3
316	8784874	09/25/17	TYQ	Indianapolis, IN	IAD	Chantilly, VA		Managed	1.2	4735.5
317	8784874	09/26/17	IAD	Chantilly, VA	TEB	Teterboro, NJ		Managed	0.7	4736.2
318	8784874	09/28/17	TEB	Teterboro, NJ	MDW	Chicago, IL		Managed	1.8	4738.0
319	8784874	09/28/17	MDW	Chicago, IL	SWF	Newburgh, NY		Ferry	1.4	4739.4
320	8807240	10/07/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.2	4739.6
321	8807240	10/07/17	HPN	White Plains, NY	MIA	Miami, FL		Managed	2.4	4742.0
322	8807240	10/07/17	MIA	Miami, FL	SABE	Buenos Aires, ARG		Managed	8.8	4750.8
323	8807240	10/09/17	SABE	Buenos Aires, ARG	SAEZ	Ezeiza, ARG		Ferry	0.3	4751.1
324	8807240	10/17/17	SAEZ	Ezeiza, ARG	SACO	Cordoba, ARG		Ferry	1.2	4752.3
325	8807240	10/19/17	SACO	Cordoba, ARG	MIA	Miami, FL		Managed	8.8	4761.1
326	8807240	10/20/17	MIA	Miami, FL	RDU	Raleigh/Durham, NC		Managed	1.7	4762.8
327	8807240	10/22/17	RDU	Raleigh/Durham, NC	HPN	White Plains, NY		Managed	1.2	4764.0
328	8807240	10/22/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4764.2
329	8846637	10/23/17	SWF	Newburgh, NY	MDW	Chicago, IL		Ferry	1.6	4765.8
330	8846637	10/24/17	MDW	Chicago, IL	IAD	Chantilly, VA		Managed	1.3	4767.1
331	8846637	10/24/17	IAD	Chantilly, VA	TEB	Teterboro, NJ		Managed	0.7	4767.8
332	8849358	10/25/17	TEB	Teterboro, NJ	HPN	White Plains, NY		Ferry	0.2	4768.0
333	8849358	10/25/17	HPN	White Plains, NY	MIA	Miami, FL		Managed	2.9	4770.9
334	8849358	10/26/17	MIA	Miami, FL	HPN	White Plains, NY		Managed	2.5	4773.4
335	8853225	10/27/17	HPN	White Plains, NY	BOS	Boston, MA		Managed	0.7	4774.1

N2LA
 RECAP OF FLIGHT LOG

References		Date Starting	Origin		Destination		Local Flight	Purpose	Flight Hours	Airframe Hours
Flight	Trip		ID	City, State	ID	City, State				
336	8853225	10/28/17	BOS	Boston, MA	HPN	White Plains, NY		Managed	0.7	4774.8
337	8856951	10/29/17	HPN	White Plains, NY	HOU	Houston, TX		Ferry	3.4	4778.2
338	8856951	10/30/17	HOU	Houston, TX	MDW	Chicago, IL		Managed	2.0	4780.2
339	8861562	10/31/17	MDW	Chicago, IL	TEB	Teterboro, NJ		Managed	1.4	4781.6
340	8861562	10/31/17	TEB	Teterboro, NJ	SWF	Newburgh, NY		Ferry	0.4	4782.0
341	8861866	11/02/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.2	4782.2
342	8861866	11/02/17	HPN	White Plains, NY	MIA	Miami, FL		Managed	2.6	4784.8
343	8861866	11/02/17	MIA	Miami, FL	SABE	Buenos Aires, ARG		Managed	8.7	4793.5
344	8861866	11/07/17	SABE	Buenos Aires, ARG	SBGL	Rio De Janeiro, BRA		Managed	2.3	4795.8
345	8861866	11/08/17	SBGL	Rio De Janeiro, BRA	FLL	Fort Lauderdale, FL		Managed	8.9	4804.7
346	8861866	11/09/17	FLL	Fort Lauderdale, FL	HPN	White Plains, NY		Managed	2.4	4807.1
347	8861866	11/09/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.3	4807.4
348	8887680	11/13/17	SWF	Newburgh, NY	TEB	Teterboro, NJ		Ferry	0.5	4807.9
349	8887680	11/14/17	TEB	Teterboro, NJ	SMO	Santa Monica, CA		Managed	5.7	4813.6
350	8887680	11/16/17	SMO	Santa Monica, CA	TEB	Teterboro, NJ		Managed	4.4	4818.0
351	8887680	11/16/17	TEB	Teterboro, NJ	SWF	Newburgh, NY		Ferry	0.4	4818.4
352	8909389	11/19/17	SWF	Newburgh, NY	HPN	White Plains, NY		Ferry	0.3	4818.7
353	8909389	11/19/17	HPN	White Plains, NY	IAD	Chantilly, VA		Managed	0.9	4819.6
354	8909389	11/21/17	IAD	Chantilly, VA	HPN	White Plains, NY		Managed	0.9	4820.5
355	8909389	11/21/17	HPN	White Plains, NY	SWF	Newburgh, NY		Ferry	0.2	4820.7
356	8923445	11/22/17	SWF	Newburgh, NY	MDW	Chicago, IL		Ferry	1.7	4822.4
357	8923445	11/22/17	MDW	Chicago, IL	JAX	Jacksonville, FL		Managed	1.8	4824.2
358	8933416	11/26/17	JAX	Jacksonville, FL	DAL	Dallas, TX		Managed	2.1	4826.3
359	8933416	11/26/17	DAL	Dallas, TX	MDW	Chicago, IL		Ferry	2.0	4828.3
360	8949523	11/29/17	MDW	Chicago, IL	JAX	Jacksonville, FL		Managed	1.9	4830.2
361	8949523	11/30/17	JAX	Jacksonville, FL	PBI	West Palm Beach, FL		Managed	0.8	4831.0
362	8949523	11/30/17	PBI	West Palm Beach, FL	MDW	Chicago, IL		Managed	2.6	4833.6
363	8949025	12/01/17	MDW	Chicago, IL	IND	Indianapolis, IN		Ferry	0.5	4834.1
364	8949025	12/02/17	IND	Indianapolis, IN	MWCR	Georgetown, CYM		Managed	2.9	4837.0
365	8949025	12/05/17	MWCR	Georgetown, CYM	IND	Indianapolis, IN		Managed	3.1	4840.1
366	8949025	12/05/17	IND	Indianapolis, IN	MDW	Chicago, IL		Ferry	0.6	4840.7
367	8970430	12/07/17	MDW	Chicago, IL	IND	Indianapolis, IN		Owner Affiliated	0.6	4841.3
368	8970430	12/07/17	IND	Indianapolis, IN	IAD	Chantilly, VA		Owner Affiliated	1.1	4842.4
369	8970430	12/07/17	IAD	Chantilly, VA	IND	Indianapolis, IN		Owner Affiliated	1.4	4843.8
370	8970430	12/07/17	IND	Indianapolis, IN	MDW	Chicago, IL		Owner Affiliated	0.6	4844.4
371	8997724	12/17/17	MDW	Chicago, IL	SWF	Newburgh, NY		Ferry	1.4	4845.8
		12/31/17	SWF	Newburgh, NY						
End										
Totals	367	744							828.0	