



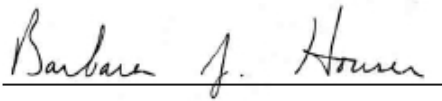
CLERK, U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF TEXAS

**ENTERED**

THE DATE OF ENTRY IS ON  
THE COURT'S DOCKET

The following constitutes the ruling of the court and has the force and effect therein described.

Signed May 7, 2016

  
United States Bankruptcy Judge

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION

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	:	
<i>In re:</i>	:	Chapter 11
	:	
CHC GROUP LTD. <i>et al.</i> ,	:	Case No. 16- 31854 (BJH)
	:	
	:	
Debtors.	:	(Jointly Administered)
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**INTERIM ORDER (I) AUTHORIZING DEBTORS  
TO PAY CERTAIN PREPETITION TAXES AND  
(II) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR AND  
PROCESS RELATED CHECKS AND TRANSFERS PURSUANT TO  
SECTIONS 105(a), 363(b), 507(a)(8) AND 541(d) OF THE BANKRUPTCY CODE**

Upon the Motion, dated May 5, 2016 (the “**Motion**”),<sup>1</sup> of CHC Group Ltd. and its above-captioned debtor affiliates, as debtors and debtors in possession (collectively, the “**Debtors**”), for an order pursuant to sections 105(a), 363(b), 507(a)(8), and 541(d) of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rules 6003 and 6004 of the

<sup>1</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.



Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), authorizing, but not directing, the Debtors to satisfy all Taxes due and owing to various local, state and foreign taxing authorities and governmental regulatory bodies (collectively, the “**Taxing Authorities**”)<sup>1</sup> that arose prior to the Petition Date, including all Taxes subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date, and authorizing applicable banks and financial institutions (collectively, the “**Banks**”) to receive, honor, process and pay all checks issued or to be issued and electronic funds transfers requested or to be requested relating to the above, all as more fully described in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to (i) the Office of the United States Trustee for the Northern District of Texas (the “**U.S. Trustee**”), (ii) the holders of the thirty (30) largest unsecured claims against the Debtors (on a consolidated basis), (iii) Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, Bank of America Tower, New York, NY 10036 (Attn: Michael S. Stamer, Esq.), counsel to an informal group of certain unaffiliated holders of the 9.250% Senior Secured Notes Due 2020, (iv) Norton Rose Fulbright, 2200 Ross Avenue, Suite 3600, Dallas, TX 75201 (Attn: Louis R. Strubeck, Jr., Esq. and Richard P. Borden, Esq.), counsel to certain secured lenders under the Revolving Credit Agreement, (v) Paul Hastings LLP, 75 East 55th Street, New York, NY 10022 (Attn: Leslie A. Plaskon, Esq.

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<sup>1</sup> The definition of “Taxing Authorities” includes, but is not limited to, those parties set forth on the Taxing Authorities List attached hereto as **Exhibit 1**. The inclusion of any entity on, or the omission of any entity from, the Taxing Authorities List is not an admission by the Debtors that such entity is, or is not, a Taxing Authority to which the Debtors owe any amount, and the Debtors reserve all rights with respect to any such determination.

and Andrew V. Tenzer, Esq.), counsel to certain secured lenders under the ABL Credit Agreement, (vi) The Bank of New York Mellon, 101 Barclay Street, Floor 4 East, New York, NY 10286 (Attn: International Corporate Trust), in its capacity as indenture trustee under the 9.250% Senior Secured Notes due 2020 and under the 9.375% Senior Notes due 2021, (vii) the Securities and Exchange Commission, (viii) the Internal Revenue Service, and (ix) the Taxing Authorities (collectively, the “**Notice Parties**”); and it appearing that no other or further notice need be provided; and a hearing having been held to consider the relief requested in the Motion (the “**Hearing**”); and upon the *Declaration of Robert A. Del Genio in Support of the Debtors’ Chapter 11 Petitions and Request for First Day Relief*, filed contemporaneously with the Motion, the record of the Hearing and all of the proceedings had before the Court; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Debtors, their estates and creditors, and all parties in interest and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED that:

1. The Motion is granted on an interim basis as set forth herein.
2. The Debtors are authorized, but not directed, to satisfy all Taxes due and owing to the Taxing Authorities, including, without limitation, those Taxing Authorities listed on **Exhibit 1** annexed hereto, that arose prior to the Petition Date, including all Taxes subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date, in an interim amount not to exceed \$6,850,000, which consists of the \$50,000 of Property Taxes, \$6,700,000 of Foreign Taxes, and \$100,000 of Regulatory Assessments that are due and payable in the next thirty (30) days.

3. The Banks are authorized, at the Debtors' request, to receive, process, honor and pay, to the extent of funds on deposit, any and all checks issued or to be issued or electronic funds transfers requested or to be requested by the Debtors relating to the prepetition Taxes. The Banks shall not be liable to any party on account of: (a) following the Debtors' representations, instructions, or presentations as to any order of the Court (without any duty of further inquiry); (b) the honoring of any prepetition checks, drafts, or wires in a good faith belief or upon a representation by the Debtors that the Court has authorized such prepetition check, draft, or wire; or (c) an innocent mistake made despite implementation of reasonable handling procedures., and the Banks may rely on the representations of the Debtors regarding which checks that were drawn or instructions that were issued by the Debtors before the Petition Date should be honored postpetition pursuant to an Order of this Court.

4. The Debtors are authorized, but not directed, to issue new postpetition checks or effect new postpetition electronic funds transfers in replacement of any checks or transfer requests on account of the prepetition Taxes dishonored or rejected as a result of the commencement of the Debtors' chapter 11 cases.

5. The hearing to consider entry of an order granting the relief requested in the Motion on a final basis shall be held on **June 6, 2016 at 9:00 a.m. (Prevailing Central Time)**; and any objections to entry of such order shall be in writing, filed with the Court, and served upon the (i) counsel to the Debtors, (ii) the U.S. Trustee and (iii) counsel for any statutory committee appointed in these cases, in each case so as to be received no later than **4:00 p.m. (Prevailing Central Time) on May 27, 2016.**

6. Nothing contained in this Interim Order or any action taken by the Debtors in implementing this Interim Order shall be deemed (i) an admission as to the validity of any

claim against the Debtors, (ii) a waiver of the Debtors' or any party in interest's rights to dispute the amount of, basis for or validity of any claim of any Taxing Authority under applicable nonbankruptcy law, (iii) a waiver of any claims or causes of action which may exist against any Taxing Authority or (iv) an assumption, adoption or rejection of any contract or lease between the Debtors and any third party under section 365 of the Bankruptcy Code.

7. Entry of this Interim Order is necessary to avoid immediate and irreparable harm and, to the extent the relief granted herein implicates the use of property of the estate and section 363 of the Bankruptcy Code, the requirements under Bankruptcy Rule 6003(b) have been satisfied.

8. Notwithstanding any applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Interim Order shall be immediately effective and enforceable upon its entry.

9. Notice of the Motion as provided herein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rules 4001(d) and 6004(a) are waived.

10. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Interim Order in accordance with the Motion.

11. This Court shall retain exclusive jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Interim Order.

###END OF ORDER###

Respectfully Submitted,

**WEIL, GOTSHAL & MANGES LLP**

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-and-

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*Proposed Attorneys for Debtors and Debtors in Possession*

**EXHIBIT 1**

**List of Taxing Authorities**

<b>Taxing Authority or Regulatory Body</b>	<b>Address</b>	<b>Type of Tax</b>
Australian Taxation Office or the Commissioner of Taxation	Australian Taxation Office, Locked Bag 1936, Albury NSW 1936	Foreign Tax
Autoridade Tributaria De Mocambique	Av. 24 de Julho, Maputo, Mozambique	Foreign Tax
Banco De Prevision Social  Direccion General Impositiva	Banco De Prevision Social, Tax Consulting and Collection (ATYR), Sarandí 570, Uruguay  Direccion General Impositiva División Atención y Asistencia Av. Daniel Fernández Crespo 1534 - PB	Foreign Tax
Barbados Revenue Authority	Barbados Revenue Authority, Treasury Building, Bridgetown	Foreign Tax
Belastingdienst	Tax Administration / National Collection Centre, PO Box 100, 6400 AC Heerlen	Foreign Tax
Board of Equalization	Board of Equalization, P.O. Box 942879, Sacramento, California 94279-3535	Sales Tax
Brazil Civil Aviation Authority (ANAC)	Agência Nacional de Aviação Civil – ANAC Setor Comercial Sul - Quadra 09 - Lote C Edifício Parque Cidade Corporate - Torre A (1º ao 7º andar) Brasília – DF	Regulatory Assessment
Bugetul De Stat, Bugetul Asigurarilor De Stat (Romania)	Agentia Nationala de Administrare Fiscala, Str. Apolodor, nr. 17, sector 5, Bucuresti, CP 050741	Foreign Tax
Canada Revenue Agency  Receiver General for Canada	Canada Revenue Agency 9755 King George Boulevard Surrey BC V3T 5E1  Public Works & Government Services Canada Cheque Redemption Control Directorate P.O. Box 1000 Matane, QC, G4W 4N3	Foreign Tax
Canadian Transport Authority; Transport Canada Civil Aviation	Tower C Place de Ville 330 Sparks Street Ottawa, ON K1A 0N5, Canada	Regulatory Assessment
China Civil Aviation Authority	NO.155 Dongsu West Avenue Dongcheng District Beijing 100710, PRC	Regulatory Assessment
Civil Aviation Safety Authority	PO Box 2005 Canberra 2601 Australia AU	Regulatory Assessment
City of Delta, c/o Alpha Aviation	Alpha Aviation 7800 Alpha Way, Delta, BC V4K 0A7	Property Tax



<b>Taxing Authority or Regulatory Body</b>	<b>Address</b>	<b>Type of Tax</b>
City of Richmond	6911 No. 3 Road Richmond BC V6Y 2C1	Property Tax
Civil Aviation Authority of the Cayman Islands	Cayman Islands PO Box 10277 Grand Cayman KY1-1003 Cayman Islands KY	Regulatory Assessment
Consumer Taxation Branch	Consumer Taxation Branch, PO Box 9442 Stn Prov Govt, Victoria, B.C. V8W 9V4	Sales Tax
De Ontvanger Der Direkte Belastingen	v. Sommeldijkstraat 27, Suriname	Foreign Tax
Department of State Revenue of Atyrau City	State revenue committee Ministry of finance of the Republic of Kazakhstan 10 bld., Beibitshilik str., 010000, Astana	Foreign Tax
Direccion General Ge Aeronautica Civil (DGAC, Mexico)	Direccion General Ge Aeronautica Civil La Secretaría de Comunicaciones y Transportes (SCT) Av. Xola y Universidad S/N, Col Narvarte, Deleg. Benito Juárez. Ciudad de México  DGAC, Communications and Transportation Ministry (SCT) General Commandership Ing. Francisco Luis Quiroz Pulido, Ing. Oscar Jorge Gutiérrez Briseño Mexico City International Airport  mmonroca@sct.gob.mx (0155) 5723-9300, ext. 20800	Regulatory Assessment
Directorate General of Civil Aviation (“Direktorat Jenderal Perhubungan Udara”) (DGAC, Indonesia)	Directorate General Of Civil Aviation Gedung Karsa Lantai 5 Kementerian Perhubungan Jl. Medan Merdeka Barat No.8, Jakarta Pusat Jakarta 10110  +62 (021) 3505550 +62 (021) 3505006 +62 8 111 004 222Email : hubud@dephub.go.id	Regulatory Assessment
Direction Inter Prefectorale Des Impots Des Grandes Entreprises Personnes Morales	Director General of Taxation Avenue haj Ahmed Cherkaoui, administrative district, Agdal, Rabat	Foreign Tax
Dublin City Counsel Rates Account	16 Castle Street, Dublin 2 D02 TR63	Property Tax
EUROPEAN AVIATION SAFETY AGENCY (EASA)	POSTFACH 10 12 53 DE 50452 COLOGNE, GERMANY	Regulatory Assessment

<b>Taxing Authority or Regulatory Body</b>	<b>Address</b>	<b>Type of Tax</b>
Environment Canada	5th Floor, 45 Alderney Drive Dartmouth, NS B2Y 2N6, Canada	Regulatory Assessment
Federal Aviation Administration	Mike Monroney Aeronautical Center, General Acct Div. AMK-322, PO Box 25082 Oklahoma City, OK 73125	Regulatory Assessment
Gemeente Den Helder	Doctorandus F. Bijlweg 20, 1784 MC Den Helder, Netherlands	Property Tax
Gemeente Haarlemmermeer GRB	Stadhuis van Haarlem, Grote Markt 2, 2011 RD Haarlem, Netherlands	Property Tax
Hoogheemraadschap Hollands Noorderk	PO Box 250, 1700 AG Heerhugowaard	Property Tax
Her Majesty's Revenue and Customs	Self Assessment, HM Revenue and Customs, BX9 1AS, United Kingdom	Foreign Tax
J-CAB (Japanese)	2-1-3 Kasumigaseki, Chiyoda-ku Tokyo 100-8918	Regulatory Assessment
Liberia Revenue Authority	Liberia Revenue Authority, 1000-10 Monrovia, Liberia	Foreign Tax
Luxembourg Inland Revenue: Administration des contributions directes	Luxembourg Inland Revenue (ACD), 45, boulevard Roosevelt, L-2982 Luxembourg, Luxembourg  18, rue du Fort Wedell, Luxembourg L-2982 Luxembourg  49, rue de l'Alzette, Esch-sur-Alzette PO Box 243, L-4003 Esch-sur-Alzette  2, rue Clairefontaine, Diekirch PO Box 155, L-9202 Diekirch	Foreign Tax
Ministry of Land, Transportation (Korea)	11 Doum 6-ro, Government Complex-Sejong Sejong-si 30103 Republic of Korea	Regulatory Assessment
Ministry of Taxes of the Republic of Azerbaijan	Azərbaycan Respublikası, AZ1073, Bakı şəhəri, Landau küç.,16	Foreign Tax
MoD Republic of Slovenia	Republic of Slovenia Ministry of Defence Vojkova cesta 55 Republic of Slovenia	Regulatory Assessment
Nigeria Federal Inland Revenue Service	16 Sokode Crescent Wuse Zone 5 Garki, Abuja, Nigeria	Foreign Tax

<b>Taxing Authority or Regulatory Body</b>	<b>Address</b>	<b>Type of Tax</b>
Norwegian Aviation Authorities	PO Box 243 N-8001 BODØ Norway postmottak@caa.no	Regulatory Assessment
Public Works and Government Service Canada	11 Laurier Street PDP III Gatineau, QC K1A 0S5, Canada	Regulatory Assessment
Republique Gabonaise	Ministere De L'Economie, du Commerce, De L'Industrie et du Tourisme Direction Generale Des Impots BP 37/45 – Libreville, Gabon	Foreign Tax
Revenue Commissioners	Office of the Revenue Commissioners, Large Case Division, Ballaugh House, 73-79 Mount St. Lower Dublin 2 D02 PX37	Foreign Tax
SAI Global	GPO Box 5420 Sydney, NSW 2001 Australia	Regulatory Assessment
Skatteetaten, Skatteoppkreveren I Sola	Postboks 99, 4097 SOLA, Norway	Foreign Tax
Swiss Tax Federation	Swiss Federal Tax Administration Main Division Value Added Tax Schwarztorstrasse 50, 3003 Berne  Main Division for Federal Direct Tax, Anticipatory Tax and Stamp Duty  Eidgenössische Steuerverwaltung Hauptabteilung Direkte Bundessteuer, Verrechnungssteuer, Stempelabgaben Eigerstrasse 65 3003 Bern	Foreign Tax
Tanzania Revenue Authority	28 Edward Sokoine Drive, 11105 Mchafukoge, Ilala CBD, P.O.Box 11491, Dar es salaam, Tanzania	Foreign Tax
Tesoreria General Del Estado	Tesoreria General Del Estado, Malabo II, Autopista, Equatorial Guinea	Foreign Tax
Thai Department of Civil Aviation	71 Soi Ngarmduplee, Rama IV Road, Thung Mahamek Bangkok 10120, Thailand	Regulatory Assessment

Taxing Authority or Regulatory Body	Address	Type of Tax
Timor-Lest Petroleum Office	<p>Officers of the Timor-Leste Revenue Service are not authorised to receive payments from taxpayers. Pay Taxes at a Banco Nacional Ultramarino (BNU) Branch.</p> <p>Dili District Office, Avenida Nicolau Lobato, Dili</p> <p>Baucau District Office, Vilanova Street, Kota Baru, Baucau,</p> <p>Maliana District Office, Holsa Street, Maliana.</p>	Foreign Tax
Tresorier Payeur Direction Generale Des Impots Et Des Domaines	<p>Chef du Service d'assiette N°3</p> <p>Centre des Impôts des Moyennes Entreprises du Littoral, Cotonou</p>	Foreign Tax
U.S. Department of Transportation	<p>U.S. Department of Transportation</p> <p>1200 New Jersey Ave, SE</p> <p>Washington, DC 20590</p>	Regulatory Assessment
<p>Western Australia Office of Sate Revenue</p> <p>Norther Territory Revenue Office</p>	<p>Office Of State Revenue</p> <p>GPO Box T1600</p> <p>Perth WA 6845</p> <p>Territory Revenue Office</p> <p>Level 14, Charles Darwin Centre</p> <p>19 The Mall, Darwin</p>	Foreign Tax