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Attorneys for Debtors and Reorganized Debtors

**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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**DEBTORS' (I) OBJECTION TO CLAIM TO RECLASSIFY; AND (II) MOTION
PURSUANT TO 11 U.S.C. § § 105 AND 502 TO FIX AND ALLOW CLAIM**

NO HEARING WILL BE CONDUCTED HEREON UNLESS A WRITTEN RESPONSE IS FILED WITH THE CLERK OF THE UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF TEXAS, DALLAS DIVISION, EARLE CABELL FEDERAL BUILDING, 1100 COMMERCE ST., COURTROOM #2, 14TH FLOOR, DALLAS, TEXAS 75242 PRIOR TO 4:00 P.M. (CT) ON WEDNESDAY, AUGUST 1, 2018, WHICH IS AT LEAST 30 DAYS FROM THE DATE OF SERVICE HEREOF.

ANY RESPONSE MUST BE IN WRITING AND FILED WITH THE CLERK AND A COPY MUST BE SERVED UPON COUNSEL FOR THE DEBTORS PRIOR TO THE DATE SET FORTH HEREIN; OTHERWISE, THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.

IF AN OBJECTION IS FILED, A HEARING WILL BE CONDUCTED ON THIS MATTER ON AUGUST 13, 2018 AT 11:30 A.M. (CT) IN COURTROOM #2, 14TH FLOOR OF THE UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF TEXAS, DALLAS DIVISION, EARLE CABELL FEDERAL BUILDING, 1100 COMMERCE ST., DALLAS, TEXAS 75242.



TO THE HONORABLE BARBARA J. HOUSER,
UNITED STATES BANKRUPTCY JUDGE:

CHC Group Ltd. and its above-captioned debtor affiliates, as debtors and reorganized (collectively, the “**Debtors**”),¹ respectfully state the following in support of this Motion:

Relief Requested

1. By this motion (the “**Motion**”), pursuant to sections 105 and 502 of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 3007 of the Federal Rules of Bankruptcy Procedures (the “**Bankruptcy Rules**”), Rules 3007-1 and 3007-3 of the Local Bankruptcy Rules of the United States Bankruptcy Court for the Northern District of Texas (the “**Local Rules**”), and the *Order Approving Debtors’ Motion for Approval of Procedures for (I) Omnibus Claims Objections, (II) Settlement of Claims and (III) for Notifying Claimants of Such Objections* [Docket No. 1934] (the “**Claims Objections Procedures Order**”), the Debtors respectfully request entry of an order that:

- a. reclassifies proof of claim number 263, which is annexed hereto as **Exhibit D** (“**Proof of Claim 263**”), in the Debtors’ claims register so that it is correctly asserted against Heli-One Canada ULC; and
- b. fixes and allows the claim asserted in Proof of Claim 263 as an Allowed Primary General Unsecured Claim in Class 7 under the Plan for \$119,713.00.

2. A proposed form of order approving the relief requested herein is annexed hereto as **Exhibit B** (the “**Proposed Order**”).

¹ On December 14, 2017, the Court entered the *Final Decree Closing Certain of the Chapter 11 Cases* [Docket No. 2231], closing twenty-four (24) of the Debtors’ chapter 11 cases. On June 27, 2018, the Court entered the *Final Decree Closing Certain of the Chapter 11 Cases* [Docket No. 2458], closing another fifteen (15) of the Debtors’ chapter 11 cases. A list of Debtors in these chapter 11 cases, including the closed cases, along with the last four digits of each Debtors’ federal tax identification number, where available, is annexed hereto as **Exhibit A**.

3. In support of the relief requested herein, the Debtors submit the declaration of Geoff Kellogg, annexed hereto as Exhibit C (the “**Kellogg Declaration**”).

Preliminary Statement

4. By Proof of Claim 263, A.M. Mahallati & Co. (“**Mahallati**”) has asserted an unliquidated approximately \$120,000 claim against CHC Group Ltd.² Proof of Claim 263 is the sole remaining unresolved Claim in these chapter 11 cases. Entry of an order granting the relief requested herein will complete the claims resolution process and permit the Debtors to finalize implementation of the Plan and close the remainder of these chapter 11 cases. The Debtors believe that the Court should allow Proof of Claim 263 in the amount of \$119,713.00, but the Debtors do not believe this unsecured Claim is entitled to postpetition interest, and the Claim should be properly asserted against Heli-One Canada ULC.

5. Due to restrictions imposed by the Iranian Transactions and Sanctions Regulations (the “**ITSR**”), the Debtors and their advisors are unable to transact with Mahallati to consensually resolve Proof of Claim 263. Indeed, once allowed, as a result of the ITSR, the Debtors are precluded from delivering a distribution to Mahallati on account of this Claim. Notwithstanding this, in order to facilitate the Debtors’ final distributions to creditors (which distributions are currently held in reserve pending resolution of this remaining claim), the Debtors have determined that it is in the best interests of the Debtors’ estates for the Court to allow Proof of Claim 263 in the amount set forth herein. Accordingly, the Debtors request, among other things, that the Court enter an order fixing and allowing Proof of Claim 263 as an

² No Debtor name is selected on the claim form for Proof of Claim 263. In the “Statement of Constituents of the Claim 1” annexed to Proof of Claim 263, Mahallati indicates that “the most relevant name identified from the list is CHC Group Ltd.”

Allowed Class 7 Primary General Unsecured Claim in the amount of \$119,713.00 against Heli-One Canada ULC.

Jurisdiction and Venue

6. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Background

7. On May 5, 2016 (the “**Petition Date**”), each of the Debtors commenced a voluntary case under chapter 11 of the Bankruptcy Code in this Court. The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

8. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b) and Rule 1015-1 of the Local Bankruptcy Rules of the United States Bankruptcy Court for the Northern District of Texas.

9. On March 3, 2017, the Court entered the *Findings of Fact, Conclusions of Law, and Order Confirming the Debtors’ Fourth Amended Joint Chapter 11 Plan of Reorganization Pursuant to Chapter 11 of the United States Bankruptcy Code* [Docket No. 1794] confirming the Debtors’ *Fourth Amended Joint Chapter 11 Plan of CHC Group Ltd. and Its Affiliated Debtors* [Docket No. 1701] (the “**Plan**”).³ On March 24, 2017 (the “**Effective Date**”), the Plan became effective.

³ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Plan.

A. Claims Process

10. On May 31, 2016 or July 5, 2016, the Debtors each filed with the Court schedules of assets and liabilities (as have been modified or amended, the “**Schedules**”), in which the Debtors scheduled more than 2,600 claims against the Debtors aggregating to more than \$58 billion in amount (not including contingent or unliquidated claims) (the “**Scheduled Claims**”). A number of the Scheduled Claims have either already been satisfied pursuant to prior orders of this Court or were reduced for other reasons.

11. On July 8, 2016, this Court entered the *Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Fed. R. Bankr. P. 2002 and 3003(c)(3), and Local Rule 2001-1(A) Establishing the Deadline for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof* [Docket No. 563] (the “**Bar Date Order**”), establishing August 26, 2016 as the general deadline for the submission of claims against the Debtors (the “**Bar Date**”) and November 1, 2016 as the deadline for each governmental unit (as defined in section 101(27) of the Bankruptcy Code) to file Proofs of Claim against the Debtors.

12. On September 19, 2016, this Court entered the *Order Extending and Fixing the Deadline for Filing Proofs of Claim and Procedures Related Thereto for Certain Unnoticed Claimants Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rules 2002 and 3003(c)(3)* [Docket No. 878], establishing October 27, 2016 as the supplemental date for the submission of claims against the Debtors for certain potential claimants who did not receive actual notice of the Bar Date.

13. On May 2, 2017, this Court entered the *Order Approving Debtors’ Motion for Approval of Procedures for (I) Omnibus Claims Objections, (II) Settlement of Claims and (III) for Notifying Claimants of Such Objections* [Docket No. 1934] (the “**Claims Objections**”).

Procedures Order”), which authorized the Debtors, among other things, to file omnibus objections to no more than 100 claims at a time, under various grounds, including those set forth in Rule 3007(d) and the additional permitted grounds set forth in the Claims Objections Procedures Order.

14. Pursuant to the *Amended Chapter 11 Post-Confirmation Order* [Docket No. 1833] (the “**Post-Confirmation Order**”) the Debtors were obligated to file any objections to Claims on or before (a) the one-hundred and eightieth (180th) day following the later of (i) the Effective Date and (ii) the date that a proof of Claim was filed or amended or a Claim was otherwise asserted or amended in writing by or on behalf of a holder of such Claim; or (b) such later date as may be fixed by the Court.

15. Pursuant to the *Order Granting Debtors’ Second Motion Pursuant to Bankr. P. 9006(b)(1) and the Post Confirmation Order to Extend Date by Which Objections to Claims Must be Filed* [Docket No. 2262] (the “**Extension Order**”), the Debtors’ deadline to object to claims was extended February 22, 2018, without prejudice to request a further extension (the “**Claims Objection Deadline**”).

16. More than 1,600 proofs of claim (the “**Proofs of Claim**”) were filed by claimants (the “**Claimants**”)⁴ asserting claims against one or more of the Debtors aggregating to more than \$2 billion in amount (not including contingent or unliquidated claims). As of the date hereof, the Debtors, with the collective effort of the Debtors’ employees, counsel to the Debtors, Weil, Gotshal & Manges LLP, Special Aircraft Counsel to the Debtors, Debevoise & Plimpton LLP, and the Debtors’ Claims Agent, KCC, have reviewed and reconciled all of the Proofs of Claim, except for Proof of Claim 263.

⁴ Claimants were identified as the person or entity whose name appears in the signature block on the Proof of Claim.

B. The Mahallati Claims

17. Prior to the Bar Date, Mahallati submitted (i) a proof of claim in the amount of \$120,000.00 against CHC Group Ltd. (“**Proof of Claim 120**”); and (ii) Proof of Claim 263, asserting an unliquidated, unsecured claim of “approximately \$120,000” against CHC Group Ltd. Mahallati is an accounting firm located in Tehran, Iran, and Proof of Claim 263 provides that notices and payments to the creditor should be sent to an address in Tehran, Iran.

18. As set forth in Proof of Claim 263, Mahallati submitted invoices to “CHC Helicopters International”⁵ for services rendered by Mahallati to that entity in connection with Iranian tax compliance obligations.

19. On May 18, 2017, in accordance with the Claims Objections Procedures Order, the Debtors filed (i) the *Debtors’ Third Omnibus Objection to Claims Asserted (Duplicate Claims)* (Docket No. 1983) (the “**Third Omnibus Objection**”) objecting to Proof of Claim 120 as duplicative of Proof of Claim 263, and (ii) the *Debtors’ Seventh Omnibus Objection to Claims Asserted (No Liability Claims)* (Docket No. 1987) (the “**Seventh Omnibus Objection**”) seeking disallowance of Proof of Claim 263.

20. On June 4, 2017, Mahallati filed the *Response Opposed to Debtors’ Seventh Omnibus Objection to Claims Asserted (No Liability Claims) re: A.M. Mahallati & Co. (Claim No. 263)* at Docket No. 2032 and on August 2, 2017, Mahallati submitted the *Letter to the Court by Majid Mahallati re: Debtors’ Third Omnibus Objection to Claims Asserted (Duplicate Claims)* at Docket No. 2138.

⁵ In 2008, through a series of amalgamations and that certain *Asset Purchase Agreement*, dated as of September 15, 2008 between CHC Helicopter Corporation and Heli-One Canada Inc. (now known as Heli-One Canada ULC), CHC Helicopters International Inc. (“**CHII**”) transferred certain of its assets and liabilities, including those relating to the invoices asserted in Proof of Claim 263, to Heli-One Canada ULC. Heli-One Canada ULC has never done business in Iran.

21. On April 4, 2018, the Debtors filed the *Debtors' Reply to (I) Response Opposed to Debtors' Seventh Omnibus Objection to Claims Asserted (No Liability Claims) re: A.M. Mahallati & Co. (Claim No. 263) and (II) Letter to the Court by Majid Mahallati re: Debtors' Third Omnibus Objection to Claims Asserted (Duplicate Claims)* [Docket No. 2313].

22. On April 13, 2018, the Debtors filed the *Notice of Correspondence Received in Connection with Matters Scheduled for Hearing on April 17, 2018 at 10:30 a.m. (CT)* [Docket No. 2327], which included correspondence received from Mahallati.

23. On April 19, 2018, after notice and a hearing, the Court entered (i) an order sustaining the Debtors' Third Omnibus Objection to Proof of Claim 120 on the basis that it is duplicative of Proof of Claim 263 [Docket No. 2334]; and (ii) an order denying the Seventh Omnibus Objection with respect to Proof of Claim 263, without prejudice [Docket No. 2336].

24. By this Motion, the Debtors request that the Court allow Proof of Claim 263 on the terms set forth herein.

Basis for Relief Requested

A. Proof of Claim 263 Should be Allowed Against Heli-One Canada ULC

25. The first page of Proof of Claim 263 does not indicate the Debtor against which the Claim is asserted. The addendum to Proof of Claim 263, however, notes that "the most relevant [Debtor] identified from the list is CHC Group Ltd." The Debtors have reviewed Proof of Claim 263 in conjunction with the Debtors' books and records, and have determined that Proof of Claim 263 should be correctly asserted against another Debtor, Heli-One Canada ULC.⁶

⁶ As set forth above, the Debtors have already objected to Proof of Claim 263, and believe that they have complied with the requirement to file an objection to such claim prior to the Claims Objection Deadline. Moreover, as set forth herein, the basis for this filing is to reclassify and allow Proof of Claim 263 against the correct Debtor. Therefore, Mahallati is not harmed by any delay. However, to the extent the Debtors

26. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). A properly executed and filed proof of claim constitutes “prima facie evidence of the validity and amount of the claim.” Rule 3001(f); *see also In re O’Connor*, 153 F.3d 258 (5th Cir. 1998); *In re Armstrong*, 347 B.R. 581, 583 (Bankr. N.D. Tex. 2006). If an objection refuting at least one of the essential allegations essential to the claim’s legal sufficiency is asserted, the claimant has the burden of demonstrating the validity of the claim by a preponderance of the evidence. *See In re Starnes*, 231 B.R. 903, 912 (N.D. Tex. 2008); *In re Woodhaven Townhouse Association, Inc.*, Debtor, Ch. 11, No. 15-34424-BJH, 2017 WL 1207529, *3 (Bankr. N.D. Tex. Mar. 31, 2017); *see also In re Armstrong* 347 B.R. at 583 (“[T]he ultimate burden of proof always lies with the claimant.”).

27. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Moreover, the Claims Objections Procedures Order provides that the Debtors may file omnibus objections to claims that were filed in the wrong case/against the wrong Debtor. *See Claims Objections Procedures Order*, ¶ 1(i).

28. The Debtors have examined Proof of Claim 263 and have determined that nothing in the Debtors’ books and records indicates that Mahallati holds a Claim against the

require further relief from the Court to object to Proof of Claim 263, the Debtors respectfully request, pursuant to Rule 9006(b)(1) and the Extension Order, an extension of the time for the Debtors to file and serve objections to Claims, specifically to Proof of Claim 263, to the date of this Motion, without prejudice to the Debtors’ right to request further extensions. The Debtors submit that cause exists to extend the Claims Objection Deadline, if necessary, because the extension will facilitate the conclusion of the Debtors’ claim reconciliation process, for the benefit of all of the Debtors’ creditors and other parties in interest, and is consistent with the Court’s prior ruling to allow the Debtors to refile an objection to Proof of Claim No. 263. *See* Docket No. 2336; Hrg. Tr. 22:4-5, Apr. 19, 2018 (“ . . . I’m going to have to deny the objection without prejudice, and I’ll let you refile it . . . ”).

Debtor indicated on the Proof of Claim form, but—as a result of the aforementioned amalgamations and transfer of assets—believe that Proof of Claim 263 should be correctly asserted against Heli-One Canada ULC. Accordingly, Proof of Claim 263 should be reclassified so as to be asserted against Debtor Heli-One Canada ULC, as reflected in the Debtors’ books and records.

B. The Claim Should be Fixed and Allowed in the Amount of \$119,713.00

29. The Debtors have reviewed Proof of Claim 263 and have determined that it is in the best interests of the estates for the Court to allow the claim as a Primary General Unsecured Claim in Class 7 of the Plan in the amount of \$119,713.00.

30. Proof of Claim 263 asserts a claim for “approximately \$120,000” as of March 31, 2016, for invoices (1) in an aggregate principal amount of €72,350, (2) plus interest through March 31, 2016 (at a rate of 7% per annum) in an aggregate amount of €35,672. As set forth in Proof of Claim 263, Mahallati calculated the claim using a 1.1 Euro to U.S. Dollar conversion rate.

31. The Debtors do not object to the Court adopting the principal amounts set forth in Proof of Claim 263, and in the interest of resolving this matter expeditiously, the Debtors believe that the Court should allow the Claim in amount that includes interest at a rate of 7% per annum (the rate asserted by Mahallati), accrued until the Petition Date. Postpetition interest should not, however, be included in the amount allowed by the Court. *See* Plan, Section 6.3 (“[P]ostpetition interest shall not accrue or be paid on any Claims, and no holder of a Claim shall be entitled to interest accruing on such Claim on or after the Petition Date.”).

32. Pursuant to the Bar Date Order, Proofs of Claim must have been filed in the lawful currency of the United States as of the Petition Date. Bar Date Order, ¶ 2(b). In

addition, pursuant to section 502 of the Bankruptcy Code, the Court may determine the amount of a claim filed pursuant to Bankruptcy Code section 501 in lawful currency of the United States as of the date of the filing of the bankruptcy petition and allow such claim in such amount. 11 U.S.C. § 502(b). The Debtors believe that Proof of Claim 263 should be calculated as of the Petition Date using the Federal Reserve Euro to U.S. Dollar conversion rate of 1.1404, which increases the amount of Mahallati's Claim compared to the asserted 1.1 conversion rate.⁷

33. The Debtors calculated the proposed allowed amount of Proof of Claim 263 by calculating (1) accrued interest, at a rate of 7% per annum, accruing from the date of each invoice through the Petition Date, and (2) converting the claim to U.S. Dollars as of the Petition Date at a rate of 1.1404, as detailed on **Exhibit 1** annexed to the Kellogg Declaration.

34. In addition, Bankruptcy Code section 105(a) provides that, "[t]he court may issue any order, process or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a).

35. Accordingly, the Debtors request, pursuant to sections 502(c) and 105(a) of the Bankruptcy Code, that the Court fix and allow Proof of Claim 263 as an Allowed Class 7 Primary General Unsecured Claim in the amount of \$119,713.00.

Reservation of Rights

36. The Debtors reserve the right to further supplement this Motion. Further, nothing in this Motion shall be deemed to prejudice the right of the Debtors to object to Proof of Claim 263 on any ground or to seek to further reduce the amount of the Claim.

⁷ See Foreign Exchange Rates for May 5, 2016, *available at* <https://www.federalreserve.gov/releases/h10/20160509/> (visited June 29, 2018).

Notice Regarding Distributions on Account of Proof of Claim 263

37. Pursuant to the Section 4.7 of the Plan, Class 7 Primary General Unsecured Claims are entitled to receive their pro rata distribution of the Primary General Unsecured Claims Distribution, which consists of New Membership Interests and New Unsecured Notes, which is currently estimated to provide a 1.8% recovery. The New Membership Interests and New Unsecured Notes are distributed through the Depository Trust Company (“DTC”). To receive their Class 7 General Unsecured Claims Distribution, holders of Allowed Class 7 Claims must designate a broker, bank or other financial institution that is a participant in DTC and with which such holder maintains a securities account to receive New Membership Interests and New Unsecured Notes on such Claimants’ behalf.

38. Pursuant to the ITSR, the Debtors are expressly prohibited from making a distribution of securities to Mahallati, who is located in Iran. Part 560.204 of the ITSR states:

. . . [T]he exportation, reexportation, sale, or supply, directly or indirectly, from the United States, or by a United States person, wherever located, of any goods, technology, or services to Iran or the Government of Iran is prohibited, including the exportation, reexportation, sale, or supply of any goods, technology, or services to a person in a third country undertaken with knowledge or reason to know that

(a) such goods, technology or services are intended specifically for supply, transshipment, or reexportation directly or indirectly, to Iran or the Government of Iran; or

(b) such goods, technology, or services are intended specifically for use in the production of, for commingling with, or for incorporation into goods, technology, or services to be directly or indirectly supplied, transshipped, or reexported exclusively or predominantly to Iran or the Government of Iran.

39. The plain language of Part 560.427 of the ITSR—the interpretive section for the ITSR—clarifies that the prohibition on the provision of “services” to Iran in Part 560.204

includes a prohibition on the provision of *financial* services to Iran, which prohibits the transfer of funds or securities of a U.S. corporation to Iran. Part 560.427 provides:

(a) The prohibition on the exportation, reexportation, sale or supply of financial services to Iran or the Government of Iran contained in § 560.204 applies to:

(1) The transfer of funds, directly or indirectly, from the United States or by a U.S. person, wherever located, to Iran or the Government of Iran; and

(2) The provision, directly or indirectly, to Iran or the Government of Iran of insurance services, investment or brokerage services (including services, investment or commodities, options, or foreign exchange), banking services, money remittance services; loans, guarantees, letters of credit, or other extensions of credit; or the service of selling or redeeming traveler's checks, money orders, and prepaid access products.

(b) Pursuant to the prohibition of §560.204 on the exportation reexportation, sale or supply of financial services to Iran or the Government of Iran, United States depository institutions and United States registered brokers or dealers in securities are prohibited from performing services with respect to Iranian accounts, as defined in §560.320.

40. Accordingly, as a practical matter, the Debtors are unable to make a distribution on account of Proof of Claim 263 in accordance with the Plan because depository institutions and U.S. registered brokers and dealers in securities are prohibited from sending securities through DTC to Iranian accounts pursuant to Part 560.204 and Part 560.427 of the ITSR. In addition, the Debtors are precluded from directly or indirectly transferring funds to Iran. To the extent the Court grants the relief requested herein and allows Proof of Claim 263, the Debtors will reserve the distribution allocable to such Allowed Claim in accordance with the Plan. Pursuant to Section 6.8 of the Plan, to the extent such distribution remains unclaimed for one year, such undeliverable consideration shall be distributed, Pro Rata, to the other holders of Allowed Primary General Unsecured Claims against the Heli-One Canada ULC.

Notice

41. No trustee or examiner has been appointed in these chapter 11 cases.

Notice of this Motion shall be given to: (i) the Office of the United States Trustee for the Northern District of Texas; (ii) Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, NY 10036 (Attn: Douglas Mannal, Esq. and Anupama Yerramalli, Esq.) and Gardere Sewell Wynne LLP, 3000 Thanksgiving Tower, 1601 Elm Street, Dallas, Texas 75201, (Attn: Marcus Helt, Esq.), counsel to the Post-Effective Date Committee of Unsecured Creditors; (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 HSBC Bank Plc as Administrative Agent under the Revolving Credit Agreement; (v) Paul Hastings LLP, 200 Park Avenue, New York, NY 10166 (Attn: Leslie A. Plaskon, Esq. and Andrew V. Tenzer, Esq.), counsel to the administrative agent 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; (vii) Law Debenture Trust Company of New York, 400 Madison Avenue, Suite 4D, New York, NY 10017, in its capacity as indenture trustee under the 9.375% Senior Notes due 2021; (viii) Morgan, Lewis & Bockius LLP, 101 Park Avenue, New York, NY 10178 (Attn: Glenn E. Siegel, Esq. and Rachel Jaffe Mauceri, Esq.), counsel to the indenture trustee under the 9.250% Senior Secured Notes due 2020; (ix) Chadbourne & Parke LLP, 1301 Avenue of the Americas, New York, NY 10019 (Attn: Christy L. Rivera, Esq. and Marian Baldwin Fuerst, Esq.), counsel to the indenture trustee under

the 9.375% Senior Notes due 2021; (x) the Board of Equalization, P.O. Box 942879, Sacramento, CA 94279; (xi) the Securities and Exchange Commission; (xii) the Office of the United States Attorney, 1100 Commerce Street, 3rd Floor, Dallas, TX 75242; (xiii) the Internal Revenue Service; (xiv) Sidley Austin LLP, 787 Seventh Avenue, New York, NY 10019 (Attn: Michael G. Burke Esq.), counsel to Milestone and its affiliates; (xv) all parties who have requested notice in these chapter 11 cases pursuant to Bankruptcy Rule 2002; and (xvi) to Mahallati (collectively, the “**Notice Parties**”). The Debtors respectfully submit that no further notice of this Motion is required.

No Previous Request

42. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

WHEREFORE the Debtors respectfully request that the Court enter the Proposed Order, and grant such other and further relief as is just.

Dated: July 2, 2018
New York, New York

/s/ Kelly DiBlasi

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-and-

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Attorneys for Debtors and Reorganized Debtors

EXHIBIT A

Open Cases	
Debtor	Last Four Digits of Federal Tax I.D. No.
CHC Group Ltd.	7405
CHC Helicopter (1) S.à r.l.	8914
CHC Helicopter Holding S.à r.l.	0907
Heli-One Canada ULC	8735

Closed Cases	
6922767 Holding SARL	8004
CHC Global Operations (2008) ULC	7214
CHC Global Operations Canada (2008) ULC	6979
CHC Global Operations International ULC (n/k/a CHC Global Ops Intl SEZC Ltd.)	8751
CHC Helicopter Australia Pty Ltd	2402
CHC Helicopter S.A. (n/k/a/ CHC Leasing S.à r.l.)	6821
CHC Helicopters (Barbados) Limited	7985
CHC Helicopters (Barbados) SRL	N/A
CHC Holding (UK) Limited	2198
Heli-One (Netherlands) B.V.	2414
Heli-One (Norway) AS	2437
Heli-One (U.S.) Inc.	9617
Heli-One Leasing (Norway) AS	2441
Heli-One Leasing ULC	N/A
Heli-One USA Inc.	3691

Closed Cases	
Debtor	Last Four Digits of Federal Tax I.D. No.
Capital Aviation Services B.V.	2415
CHC Cayman ABL Borrower Ltd.	5051
CHC Cayman ABL Holdings Ltd.	4835
CHC Cayman Investments I Ltd.	8558
CHC Den Helder B.V.	2455
CHC Helicopter (2) S.à r.l.	9088
CHC Helicopter (3) S.à r.l.	9297
CHC Helicopter (4) S.à r.l.	9655
CHC Helicopter (5) S.à r.l.	9897
CHC Holding NL B.V.	6801
CHC Hoofddorp B.V.	2413
CHC Leasing (Ireland) Limited (n/k/a CHC Leasing (Ireland) Designated Activity Company)	8230
CHC Netherlands B.V.	2409
CHC Norway Acquisition Co AS	6777
Heli-One (UK) Limited	2451
Heli-One Holdings (UK) Limited	6780
Heliworld Leasing Limited	2464
Integra Leasing AS	2439
Lloyd Bass Strait Helicopters Pty. Ltd.	2398
Lloyd Helicopter Services Limited	6781
Lloyd Helicopter Services Pty. Ltd.	2394
Lloyd Helicopters International Pty. Ltd.	2400
Lloyd Helicopters Pty. Ltd.	2393
Management Aviation Limited	2135

Exhibit B

Proposed Order

**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)
-----	X	

**ORDER GRANTING DEBTORS’ (I) OBJECTION
TO CLAIM TO RECLASSIFY; AND (II) MOTION
PURSUANT TO 11 U.S.C. § § 105 AND 502 TO FIX AND ALLOW CLAIM**

Upon the motion, dated July 2, 2018 (Docket No. []) (the “**Motion**”),⁸ of CHC Group Ltd. and its above-captioned debtor affiliates, as debtors and reorganized debtors (collectively, the “**Debtors**”), for entry of an order, pursuant to sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-3”, and the

⁸ Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Motion.

Claims Objections Procedures Order [Docket No. 1934], extending the time for the Debtors to file and serve objections Proof of Claim 263 to the date of the Motion, reclassifying Proof of Claim 263 so that it is asserted against Heli-One Canada ULC; and fixing and allowing Proof of Claim 263 as an Allowed Class 7 Primary General Unsecured Claim in the amount of \$119,713.00, all as more fully set forth in the Motion; and the Court having jurisdiction to consider the Motion and grant the requested relief in accordance with 28 U.S.C. §§ 157 and 1334; and consideration of the Motion 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 the Debtors having provided notice of the Motion and Hearing (as defined below) to the Notice Parties; and the Court having determined at the Hearing that the legal and factual bases set forth in the Motion is in the best interests of the Debtors, their estates, and their creditors; and the Court having determined that the Debtors have provided due and proper notice of the Motion and Hearing and no further notice is necessary; and the Court having determined that the legal and factual bases set forth in the Motion establish just and sufficient cause to grant the requested relief herein; and therefore, it is:

ORDERED that the Motion is granted as set forth herein; and it is further

ORDERED that Mahallati shall have an Allowed Primary General Unsecured Claim in Class 7 under the Plan in the amount of \$119,713.00 against Heli-One Canada ULC in full and complete satisfaction of Proof of Claim 263; and it is further

ORDERED that any distributions on account of Proof of Claim 263 shall be governed by the Plan; and it is further

ORDERED that the claims agent in the Debtors' chapter 11 cases is authorized to adjust the claims register in accordance with this Order; and it is further

ORDERED that, except as provided herein, nothing in this Order shall constitute an admission of the validity, nature, amount or priority of any proof of claim asserted in these cases; and it is further

ORDERED that entry of this Order is without prejudice to the Debtors' rights to seek entry of an order modifying or supplementing the relief granted herein; and it is further

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

###END OF ORDER###

Respectfully Submitted,

/s/

WEIL, GOTSHAL & MANGES LLP

Paul R. Genender (00790758)
200 Crescent Court, Suite 300
Dallas, Texas 75201
Telephone: (214) 746-7700
Facsimile: (214) 746-7777
Email: paul.genender@weil.com

-and-

Gary T. Holtzer (*pro hac vice*)
Kelly DiBlasi (*pro hac vice*)
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Email: gary.holtzer@weil.com

Attorneys for Debtors and Reorganized Debtors

Exhibit C

Kellogg Declaration

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

	X	
<i>In re:</i>	:	Chapter 11
	:	
CHC GROUP LTD. et al.,	:	Case No. 16– 31854 (BJH)
	:	
	:	
Debtors.	:	(Jointly Administered)

**DECLARATION OF GEOFF KELLOGG IN SUPPORT OF DEBTORS’
(I) OBJECTION TO CLAIM TO RECLASSIFY; AND (II) MOTION
PURSUANT TO 11 U.S.C. § 105 AND 502 TO FIX AND ALLOW CLAIM**

1. I, Geoff Kellogg, pursuant to section 1746 of title 28 of the United States Code, hereby declare that the following is true and correct to the best of my knowledge, information, and belief:

2. I am over 18 and competent to testify. I am the Vice President, Accounting & Tax of CHC Group LLC (“**CHC Group**” and, together with its non-debtor affiliates, “**CHC**”) in the above-captioned chapter 11 cases (the “**Chapter 11 Cases**”).¹ I am a qualified Chartered Professional Accountant (CPA, CA) in the province of British Columbia (Canada). I have responsibility for coordinating the claims review process for certain proofs of claim filed by claimants in these Chapter 11 Cases.

3. I submit this declaration (the “**Declaration**”) in support of the Debtors’ (I) Objection to Claim to Reclassify; and (II) Motion Pursuant to 11 U.S.C. §§ 105 and 503 to Fix and Allow Claim (the “**Motion**”).²

¹ A list of the Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, where applicable, is attached as **Exhibit A** to the Motion.

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

4. Except as otherwise indicated herein, the facts set forth in this Declaration (or incorporated by reference herein) are based upon my personal knowledge, my review of relevant documents, including schedules of assets and liabilities and the register of claims (the “**Claims Register**”) prepared and provided by the Debtors’ claims and balloting agent, Kurtzman Carson Consultants LLC (“**KCC**”), information provided to me by employees working under my supervision or my opinion based upon personal experience, and knowledge and information concerning the operations of CHC, the oil and gas industry, and the commercial helicopter service industry. If called upon to testify, I would testify competently to the facts set forth in this Declaration.

5. I requested attorneys and other employees of the Debtors, with the assistance of the Debtors’ professionals, including Weil, Gotshal & Manges LLP, to review Proof of Claim 263.

6. The Debtors’ employees and professionals performed a review of the Proof of Claim 263 compared to the Debtors’ books and records and have determined that Proof of Claim 263 should be reclassified so as to be asserted against Debtor Heli-One Canada ULC.³ This process included a review of the supporting documentation for Proof of Claim 263, which included invoices submitted to “CHC Helicopters International” for services rendered by Mahallati to that entity in connection with Iranian tax compliance obligations. The Debtors have examined Proof of Claim 263 and have determined that nothing in the Debtors’ books and records indicates that Mahallati holds a Claim against the Debtor indicated on the Proof of Claim

³ In 2008, through a series of amalgamations and that certain Asset Purchase Agreement, dated as of September 15, 2008 between CHC Helicopter Corporation and Heli-One Canada Inc. (now known as Heli-One Canada ULC) CHC Helicopters International Inc. (“**CHII**”) transferred certain of its assets and liabilities, including those relating to the invoices asserted in Proof of Claim 263, to Heli-One Canada ULC. Heli-One Canada ULC has never done business in Iran.

form, but—as a result of the aforementioned amalgamations and transfer of assets—believe that Proof of Claim 263 should be correctly asserted against Heli-One Canada ULC.

7. The Debtors have reviewed Proof of Claim 263 and have determined it is in the best interests of the estates for the Court to allow Proof of Claim 263 as a Primary General Unsecured Claim in Class 7 of the Plan in the amount of \$119,713.00.

8. The Debtors do not object to the Court adopting the principal amounts set forth in Proof of Claim 263, and in the interest of resolving this matter expeditiously, the Debtors believe that the Court should allow the claim in the amount that includes interest at a rate of 7% per annum, accrued until the Petition Date. The Debtors also believe that Proof of Claim 263 should be calculated as of the Petition Date using the Federal Reserve Euro to U.S. Dollar conversion rate of 1.1404.⁴

9. The Debtors calculated the proposed allowed amount of Proof of Claim 263 by calculating (1) accrued interest, at a rate of 7% per annum, accruing from the date of each invoice through the Petition Date, and (2) converting the claim to U.S. Dollars as of the Petition Date at a rate of 1.1404, as detailed on **Exhibit 1** annexed hereto.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: July 2, 2018
Vancouver, British Columbia, Canada

/s/ Geoff Kellogg
Geoff Kellogg

⁴ See Foreign Exchange Rates for May 5, 2016, *available at* <https://www.federalreserve.gov/releases/h10/20160509/> (visited June 29, 2018).

Exhibit 1**Proof of Claim 263 Calculation**

Petition Date	5/5/2016
Interest Rate	7.0%
Exchange Rate (EUR / USD)	1.1404

EUR					USD			
Invoice Date	Invoice No.	Principal Amount of Invoice	Years Accrued Between Invoice Date and Petition Date*	Accrued Interest	Principal + Accrued Interst	Principal Amount of Invoice	Accrued Interest	Principal + Accrued Interst
7/21/2008	C/119-1-Ltr.0086	€ 25,070	7.79	€ 13,679	€ 38,749	\$28,590	\$15,599	\$44,189
9/2/2009	C/119-1-Ltr.0093	€ 11,730	6.68	€ 5,482	€ 17,212	\$13,377	\$6,252	\$19,629
7/13/2010	C/119-1-Ltr.0096	€ 15,750	5.82	€ 6,413	€ 22,163	\$17,961	\$7,313	\$25,274
4/5/2011	C/119-1-Ltr.0097	€ 19,800	5.09	€ 7,052	€ 26,852	\$22,580	\$8,042	\$30,621
Total		€ 72,350		€ 32,625	€ 104,975	\$82,508	\$37,206	\$119,713

* The Debtors calculated "Years Accrued Between Invoice Date and Petition Date" by days and rounded to the nearest hundredth for demonstrative purposes only.

Exhibit D

Proof of Claim 263

United States Bankruptcy Court

Claim #263 Date Filed: 8/5/2016

Indicate Debtor against which you assert a claim by checking the appropriate box below. (Check only one Debtor per claim form.)

- | | | |
|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| <input type="checkbox"/> CHC Group Ltd. (Case No. 16-31854) | <input type="checkbox"/> CHC Helicopter Australia Pty. Ltd. (Case No. 16-31872) | <input type="checkbox"/> Heli-One Leasing (Norway) AS (Case No. 16-31886) |
| <input type="checkbox"/> 6922767 Holding SARL (Case No. 16-31855) | <input type="checkbox"/> CHC Helicopter Holding S.À R.L. (Case No. 16-31875) | <input type="checkbox"/> Heli-One Leasing ULC (Case No. 16-31891) |
| <input type="checkbox"/> Capital Aviation Services B.V. (Case No. 16-31856) | <input type="checkbox"/> CHC Helicopter S.A. (Case No. 16-31863) | <input type="checkbox"/> Heli-One USA Inc. (Case No. 16-31853) |
| <input type="checkbox"/> CHC Cayman ABL Borrower Ltd. (Case No. 16-31857) | <input type="checkbox"/> CHC Helicopters (Barbados) Limited (Case No. 16-31865) | <input type="checkbox"/> Heliworld Leasing Limited (Case No. 16-31889) |
| <input type="checkbox"/> CHC Cayman ABL Holdings Ltd. (Case No. 16-31858) | <input type="checkbox"/> CHC Helicopters (Barbados) SRL (Case No. 16-31867) | <input type="checkbox"/> Integra Leasing AS (Case No. 16-31885) |
| <input type="checkbox"/> CHC Cayman Investments I Ltd. (Case No. 16-31859) | <input type="checkbox"/> CHC Holding (UK) Limited (Case No. 16-31868) | <input type="checkbox"/> Lloyd Bass Strait Helicopters Pty. Ltd. (Case No. 16-31883) |
| <input type="checkbox"/> CHC Den Helder B.V. (Case No. 16-31860) | <input type="checkbox"/> CHC Holding NL B.V. (Case No. 16-31874) | <input type="checkbox"/> Lloyd Helicopter Services Limited (Case No. 16-31873) |
| <input type="checkbox"/> CHC Global Operations (2008) ULC (Case No. 16-31862) | <input type="checkbox"/> CHC Hoofddorp B.V. (Case No. 16-31861) | <input type="checkbox"/> Lloyd Helicopter Services Pty. Ltd. (Case No. 16-31877) |
| <input type="checkbox"/> CHC Global Operations Canada (2008) ULC (Case No. 16-31870) | <input type="checkbox"/> CHC Leasing (Ireland) Limited (Case No. 16-31864) | <input type="checkbox"/> Lloyd Helicopters International Pty. Ltd. (Case No. 16-31880) |
| <input type="checkbox"/> CHC Global Operations International ULC (Case No. 16-31879) | <input type="checkbox"/> CHC Netherlands B.V. (Case No. 16-31866) | <input type="checkbox"/> Lloyd Helicopters Pty. Ltd. (Case No. 16-31884) |
| <input type="checkbox"/> CHC Helicopter (1) S.À R.L. (Case No. 16-31892) | <input type="checkbox"/> CHC Norway Acquisition Co AS (Case No. 16-31869) | <input type="checkbox"/> Management Aviation Limited (Case No. 16-31887) |
| <input type="checkbox"/> CHC Helicopter (2) S.À R.L. (Case No. 16-31895) | <input type="checkbox"/> Heli-One (Netherlands) B.V. (Case No. 16-31871) | |
| <input type="checkbox"/> CHC Helicopter (3) S.À R.L. (Case No. 16-31878) | <input type="checkbox"/> Heli-One (Norway) AS (Case No. 16-31876) | |
| <input type="checkbox"/> CHC Helicopter (4) S.À R.L. (Case No. 16-31882) | <input type="checkbox"/> Heli-One (U.S.) Inc. (Case No. 16-31881) | |
| <input type="checkbox"/> CHC Helicopter (5) S.À R.L. (Case No. 16-31890) | <input type="checkbox"/> Heli-One (UK) Limited (Case No. 16-31888) | |
| | <input type="checkbox"/> Heli-One Canada ULC (Case No. 16-31893) | |
| | <input type="checkbox"/> Heli-One Holdings (UK) Limited (Case No. 16-31894) | |

Official Form 410

Proof of Claim

04/16

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Other than a claim under 11 U.S.C. § 503(b)(9), this form should not be used to make a claim for an administrative expense arising after the commencement of the case.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed.

Part 1: Identify the Claim

NameID: 12653024

1. Who is the current creditor?

A.M.MAHALLATI & CO

Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor

2. Has this claim been acquired from someone else?

☒ No☐ Yes. From whom?

3. Where should notices and payments to the creditor be sent?

Where should notices to the creditor be sent?

A.M.MAHALLATI & CO

15. Second Street

Miremad Avenue

Motahari

Tehran, Motahari

Iran

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should payments to the creditor be sent? (if different)

Name

Number Street

City

State

ZIP Code

Country

Contact phone

Contact email

Contact phone

Contact email

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AUG 05 2016

Contact phone 0098 21 8874 1179

Contact email 11710@AMAHALLATI.COM

KURTZMAN CARSON CONSULTANTS

4. Does this claim amend one already filed?

☒ No☐ Yes. Claim number on court claims registry (if known)

Filed on

MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?

☒ No☐ Yes. Who made the earlier filing?

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>0119</u>
7. How much is the claim? \$ <u>120,000 (Approximately)</u>	Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A). <u>ENCLOSURE No 2</u>
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information. <u>SERVICES RENDERED (FOUR INVOICES - ENCLOSURE NO 3)</u>
9. Is all or part of the claim secured?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. Nature of property: <input type="checkbox"/> Real estate: If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other. Describe: _____ Basis for perfection: _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.) Value of property: \$ _____ Amount of the claim that is secured: \$ _____ Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amount should match the amount in line 7.) <div style="text-align: right;">Amount necessary to cure any default as of the date of the petition: \$ _____</div> Annual Interest Rate (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____
11. Is this claim subject to a right of setoff?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____

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12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☒ No

☐ Yes. Check all that apply:

Amount entitled to priority

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ _____

☐ Up to \$2,850* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ _____

☐ Wages, salaries, or commissions (up to \$12,850*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ _____

☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ _____

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ _____

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies. \$ _____

* Amounts are subject to adjustment on 4/01/19 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim pursuant to 11 U.S.C. § 503(b)(9)?

☒ No

☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ _____

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date

07/31/2018
Signature: [Signature]
MAHALLATI & CO.
CHARTERED ACCOUNTANTS

Print the name of the person who is completing and signing this claim:

Name: ABDOL-MATID MAHALLATI
First name Middle name Last name

Title: CHAIRMAN OF THE BOARD

Company: A.M. MAHALLATI & CO. CHARTERED ACCOUNTANTS
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address: 15, SECOND STREET, MIREHAD AVE,
Number Street

TEHRAN TEHRAN 1587985413 IRAN
City State ZIP Code Country

Contact phone: 0098 21 5874 1179 Email: MATID@MAHALLATI.COM

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AUG 05 2018

MURTZMAN CARSON CONSULTANTS





31st July 2016
Ref : C/119-1-Ltr.00122

CHC Group Claims Processing Center ,
C/O Kurtzman Carson Consultants, LLC,
2335 Alaska Ave.,
El Segundo, California 90245 ,
USA.

Dear Sir / Madam,

Please find enclosed completed proof of claim together with a statement of constituents of the claim, copies of four invoices, copies of quarterly statement of account and a copy of an email from Mr. Geoff Kellog the VP , Tax of CHC Helicopter.

Although in view of the assertion made by Mr. Kellog on 12th November 2013 one would have expected our claim to be undisputed and hence to appear on the schedule of assets and liabilities and statement of financial affairs filed in the cases and thus not requiring us to file a proof of claim , however as our claim does not apparently appear on the Debtors schedules and statement we have concluded that a filing is essential.

Yours faithfully,

Majid Mahallati
Majid Mahallati ,
Chairman of the board ,
A.M.Mahallati & Co.
chartered accountants .

- Enclosures : 1. Official form 410 (Proof of Claim)
2. Statement of constituents of the claim
3. Copies of four invoices (4 page)
4. Copies of periodic statements of account (16 pages)
5. Copy of email received from Mr. Geoff Kellog VP , Tax of CHC Helicopters.

Statements of Constituents Of the Claim

1

A.M.MAHALLATI & Co.

CHC INTERNATIONAL
(THE MOST RELEVANT NAME IDENTIFIED FROM THE LIST IS CHC GROUP LTD)
STATEMENT OF CONSTITUENTS OF
THE CLAIM OF A.M.MAHALLATI & CO.

	US\$
1. Principle amount of invoice No. C/119-1-Ltr.0086 Dated 21 st July 2008 (E 25,070)	27,600
2. Principle amount of invoice No. C/119-1-Ltr.0093 Dated 2 nd September 2009 (E 11,730)	12,900
3. Principle amount of invoice No. C/119-1-Ltr.0096 Dated 13 th July 2010 (E 15,750)	17,350
4. Principle amount of invoice No. C/119-1-Ltr.0097 Dated 5 th April 2011 (E 19,800)	21,800
Total amount of the principles (E 72,350)	<u>79,650</u>
Total interest charged on outstanding invoices from due dates, at a rate of 7% per annum (E 35,672)	39,350
Total claim as of 31 st MARCH 2016	US\$ <u><u>119,000</u></u>

Euro / US\$ conversion rate used is 1.1 .

Copies of the Four Invoices

2

A.M.MAHALLATI & Co.

CHARTERED ACCOUNTANTS (ICAEW)

15 SECOND STREET - MIREMAD AVE.
MOTAHARI, TEHRAN, IRAN.

P.O.BOX : 15875/4783

TEL : (+98-21) 88741179 - 88743706
(+98-21) 88515973 - 6

FAX : (+98-21) 88742577

E-MAIL : majid@mahallati.com

WEB SITE : www.mahallati.com

5th April 2011

Ref : C/119-1-Ltr.0098

Chris Krajewski, Esq.,
Vice President ,
Business Development,
CHC Helicopters International ,
4391 Agar Drive,
Richmond , BC ,
Canada V7B 1A5 .

Reprinted for submission
31/3/2016

Dear Chris ,

Please find enclosed our bill for services rendered from 1st July 2010 to end of March 2011 in connection with tax appeal and tax collection procedures, which I hope shall meet your approval .

Kindly transfer the amount due to the following account:-

A.R.Mahallati ,
A/C No. : 600437800,
Commerzbank ,
Bank Code : 50040000,
Praiser Platz 1,
10117 Berlin ,
Germany .
IBAN : DE33500400000600437800,
Swift Code : COBADEFFXXX.

Yours sincerely ,

Majid Mahallati
A.M.MAHALLATI & CO.

CHARTERED ACCOUNTANTS (ICAEW)



15 SECOND STREET, MIREMAD AVE.
MOTAHARI, TEHRAN, IRAN.
P.O.BOX : 15875/4783
TEL : (+98-21) 88741179 - 88743706
(+98-21) 88515973 - 6
FAX : (+98-21) 88742577
E-MAIL : majid@mahallati.com
WEB SITE : www.mahallati.com

5th April 2011
Ref : C/119-1-Ltr.0097

B I L L

CHC Helicopters International

Euros

Our fee for services rendered from 1st July 2010 to end of
March 2011 in connection with tax appeal and tax collection
procedures based on 72 hours @ 275 Euros per hour

19,800

=====

(Nineteen thousands and eight hundred Euros)

CHARTERED ACCOUNTANTS (ICAEW)



15 SECOND STREET, AHREMAN AVE.
MOTAHARI, TEHRAN, IRAN.
P.O.BOX : 15875/4783
TEL : (+98-21) 88741179 - 88743706
(+98-21) 88515973 - 6
FAX : (+98-21) 88742577
E-MAIL : majid@mahallati.com
WEB SITE : www.mahallati.com

13th July 2010

Ref : C/119-1-Ltr.0095

Chris Krajewski, Esq.,
Vice President ,
Business Development,
CHC Helicopters International ,
4391 Agar Drive,
Richmond , BC ,
Canada V7B 1A5 .

*Reported for submission
31/7/2016*

Dear Chris ,

Although our invoicings for services rendered are being ignored and challenged , we herewith submit our latest bill for services rendered hoping that logic and professional ethics shall finally prevail and all the outstanding bills shall eventually be settled .

Please find enclosed our bill for services rendered from 1st August 2009 to end of June 2010 , which I hope shall meet your approval .

Once approved , kindly transfer the amount due to the following account:-

*Majid Mahallati ,
A/C No. 400-6062590-00 ,
Commerzbank ,
Bank Code : 500-400-00 ,
Frankfurt AM Main ,
Kaiserstrasse 30 ,
60311 Frankfurt ,
Germany .
IBAN : DE 31 500 400 000 606 2590 00
BIC : COBADEFF XXX*

Yours sincerely ,

Majid Mahallati
A.M. MAHALLATI & CO.



P.O.BOX : 15875/4783
TEL : (+98-21) 88741179 - 88743706
(+98-21) 88515973 - 6
FAX : (+98-21) 88742577
E-MAIL : majid@mahallati.com
WEB SITE : www.mahallati.com

13th July 2010

Ref : C/119-1-Ltr.0096

B I L L

CHC Helicopters International

Euros

Our fee for services rendered from 1st August 2009 to
end of June 2010 in connection with tax appeal and tax
collection procedures based on 63 hours @ 250 Euros
per hour

15,750
=====

(Fifteen thousands and seven hundred and fifty Euros)



2nd September 2009
Ref : C/119-1-Ltr.0092

Chris Krajewski, Esq.,
Vice President ,
Business Development,
CHC Helicopters International ,
4391 Agar Drive,
Richmond , BC ,
Canada V7B 1A5 .

*Reprinted for submission
31/7/2016*

Dear Chris ,

Please find enclosed our bill for services rendered from 22nd July 2008 to end of July 2009 in connection with tax appeal and tax collection procedures , which I hope shall meet your approval .

Kindly transfer the amount due to the following account:-

*Majid Mahallati ,
A/C No. 400-6062590-00 ,
Commerzbank ,
Bank Code : 500-400-00 ,
Frankfurt AM Main ,
Kaiserstrasse 30 ,
60311 Frankfurt ,
Germany .
IBAN : DE 31 500 400 000 606 2590 00
BIC : COBADEFF XXX*

Please also note that our previous bill has remained unsettled.

Yours sincerely

Majid Mahallati
A.M. MAHALLATI & CO.

A.M.MAHALLATI & Co.

CHARTERED ACCOUNTANTS (ICAEW)



P.O.BOX : 15875/4783
TEL : (+98-21) 88741179 - 88743706
(+98-21) 88515973 - 6
FAX : (+98-21) 88742577
E-MAIL : majid@mahallati.com
WEB SITE : www.mahallati.com

2nd September 2009
Ref : C/119-1-Ltr.0093

B I L L

CHC Helicopters International

Euros

Our fee for services rendered from 22nd July 2008 to end
of July 2009 in connection with tax appeal and tax
collection procedures based on 51 hours @ 230 Euros
per hour

11,730
=====

(Eleven thousand and seven hundred and thirty Euros)

A.M.MAHALLATI & Co.

CHARTERED ACCOUNTANTS (ICAEW)



15 SECOND STREET, MIREHAD AVE.
MOTAHARI, TEHRAN, IRAN.

P.O.BOX : 15875/4783

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(+98-21) 88515973 - 6

FAX : (+98-21) 88742577

E-MAIL : majid@mahallati.com

WEB SITE : www.mahallati.com

21st July 2008

Ref : C/119-1-Ltr.0085

Chris Krajewski, Esq.,
Vice President ,
Business Development,
CHC Helicopters International ,
4391 Agar Drive,
Richmond , BC ,
Canada V7B 1A5 .

Reported for Submission
31/7/2016

Dear Chris ,

Please find enclosed our bill for tax consultancy from 1st January to 15th July 2008 , which I hope shall meet your approval .

Kindly transfer the amount due to the following account:-

Majid Mahallati ,
A/C No. 400-6062590-00 ,
Commerzbank ,
Bank Code : 500-400-00 ,
Frankfurt AM Main ,
Kaiserstrasse 30 ,
60311 Frankfurt ,
Germany .
IBAN : DE 31 500 400 000 606 2590 00
BIC : COBADEFF XXX

Yours sincerely ,

Majid Mahallati
A.M.MAHALLATI & CO.

A.M.MAHALLATI & Co.

CHARTERED ACCOUNTANTS (ICAEW)



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FAX : (+98-21) 88742577

E-MAIL : majid@mahallati.com

WEB SITE : www.mahallati.com

21st July 2008

Ref : C/119-1-Ltr.0086

B I L L

CHC Helicopters International

Euros

Our fee for tax consultancy from 1st January to 15th
July 2008 based on 109 hours @ 230 Euros per hour

25,070

(Twenty five thousand and seventy Euros)

Copies of Periodic Statements of Accounts

3

CHARTERED ACCOUNTANTS (ICAEW)



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CHC INTERNATIONAL
STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO.
AS OF 31st MARCH 2016

Invoice outstanding	Date of invoice	Total amount payable as of 31/12/2015 as notified on 25 th January 2016	Interest from 1/1/2016 to 31/3/2016 @ 7% per annum	Total amount due as of 31/3/2016
		Euros	Euros	Euros
1	21/07/2008	40,544	709	41,253
2	02/09/2009	17,708	310	18,018
3	13/07/2010	22,378	392	22,770
4	05/04/2011	25,534	447	25,981
		<u>106,164</u>	<u>1,858</u>	<u>108,022</u>

A.M.Mahallati & Co.
chartered accountants

24th April 2016

Revised for Submission
31/7/2016

CHARTERED ACCOUNTANTS (ICAEW)



15 SECOND STREET, MIREMAD AVE.
MOTAHARI, TEHRAN, IRAN.
P.O.BOX : 15875/4783
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WEB SITE : www.mahallati.com

CHC INTERNATIONAL
STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO.
AS OF 31st DECEMBER 2015

Invoice outstanding	Date of invoice	Total amount payable as of 30 th September 2015 as notified on 14 th October 2015	Interest from 1/10/2015 to 31/12/2015 @ 7% per annum	Total amount due as of 31/12/2015
		Euros	Euros	Euros
1	21/07/2008	39,847	697	40,544
2	02/09/2009	17,403	305	17,708
3	13/07/2010	21,993	385	22,378
4	05/04/2011	25,095	439	25,534
		<u>104,338</u>	<u>1,826</u>	<u>106,164</u>

A.M.Mahallati & Co.
chartered accountants

25th January 2016

Reported for submission
31/12/2016



CHC INTERNATIONAL
STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO.
AS OF 30TH SEPTEMBER 2015

Invoice outstanding	Date of invoice	Total amount payable as of 30 th June 2015 as notified on 1 st August 2015	Interest from 1/7/2015 to 30/9/2015 @ 7% per annum	Total amount due as of 30/9/2015
		Euros	Euros	Euros
1	21/07/2008	39,162	685	39,847
2	02/09/2009	17,104	299	17,403
3	13/07/2010	21,615	378	21,993
4	05/04/2011	24,663	432	25,095
		<u>102,544</u>	<u>1,794</u>	<u>104,338</u>

A.M.Mahallati & Co.
chartered accountants

13th October 2015

Revised for Submission
31/10/2016



CHC INTERNATIONAL
STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO.
AS OF 30TH JUNE 2015

Invoice outstanding	Date of invoice	Total amount payable as of 31 st March 2015 as notified on 4 th April 2015	Interest from 1/4/2015 to 30/6/2015 @ 7% per annum	Total amount due as of 30/6/2015
		Euros	Euros	Euros
1	21/07/2008	38,488	674	39,162
2	02/09/2009	16,810	294	17,104
3	13/07/2010	21,243	372	21,615
4	05/04/2011	24,239	424	24,663
		<u>100,780</u>	<u>1,764</u>	<u>102,544</u>

A.M.Mahallati & Co.
 chartered accountants

27th July 2015

*Revised for submission
 31/5/2016*



CHC INTERNATIONAL
STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO.
AS OF 31st DECEMBER 2014

Invoice outstanding	Date of invoice	Total amount payable as of 30 th September 2014 as notified on 22 nd October 2014	Interest from 1/10/2014 to 31/12/2014 @ 7% per annum	Total amount due as of 31/12/2014
		Euros	Euros	Euros
1	21/07/2008	37,176	650	37,826
2	02/09/2009	16,237	284	16,521
3	13/07/2010	20,519	359	20,878
4	05/04/2011	23,413	409	23,822
		<u>97,345</u>	<u>1,702</u>	<u>99,047</u>

A.M.Mahallati & Co.
chartered accountants

Reported for submission
31/12/2014



CHC INTERNATIONAL
STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO.
AS OF 30th SEPTEMBER 2014

Invoice outstanding	Date of invoice	Total amount payable as of 31/6/2014 as notified on 14/7/2014	Interest from 1/7/2014 to 30/9/2014 @ 7% per annum	Total amount due as of 30/9/2014
		Euros	Euros	Euros
1	21/07/2008	36,537	639	37,176
2	02/09/2009	15,958	279	16,237
3	13/07/2010	20,167	352	20,519
4	05/04/2011	23,011	402	23,413
		<u>95,673</u>	<u>1,672</u>	<u>97,345</u>

A.M.Mahallati & Co.
chartered accountants

Reported for submission
31/7/2016



CHC INTERNATIONAL
STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO.
AS OF 30th JUNE 2014

Invoice outstanding	Date of invoice	Total amount payable as of 31/3/2014 as notified on 4 th May 2014	Interest from 1/4/2014 to 30/6/2014 @ 7% per annum	Total amount due as of 30/6/2014
		Euros	Euros	Euros
1	21/07/2008	35,909	628	36,537
2	02/09/2009	15,684	274	15,958
3	13/07/2010	19,820	347	20,167
4	05/04/2011	22,615	396	23,011
		<u>94,028</u>	<u>1,645</u>	<u>95,673</u>

A.M.Mahallati & Co.
chartered accountants

*Reported for submission
3-17/2016*

A.M.MAHALLATI & Co.

CHARTERED ACCOUNTANTS (ICAEW)

15 SECOND STREET, MIREMAD AVE.
MOTAHARI, TEHRAN, IRAN.

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FAX : (+98-21) 88742577

E-MAIL : majid@mahallati.com

WEB SITE : www.mahallati.com

CHC INTERNATIONAL
STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO.
AS OF 31st MARCH 2014

Invoice outstanding	Date of invoice	Total amount payable as of 31 st December 2013 as notified on 12 th January 2014	Interest from 1/1/2014 to 31/3/2014 @ 7% per annum	Total amount due as of 31/3/2014
		Euros	Euros	Euros
1	21/07/2008	35,291	618	35,909
2	02/09/2009	15,414	270	15,684
3	13/07/2010	19,479	341	19,820
4	05/04/2011	22,226	389	22,615
		<u>92,410</u>	<u>1,618</u>	<u>94,028</u>

A.M.Mahallati & Co.
chartered accountants

Reported for submission
31/7/2016



CHC INTERNATIONAL
STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO.
AS OF 31st DECEMBER 2013

Invoice outstanding	Date of invoice	Total amount payable as of 30 th September 2013	Interest from 30/9/2013 to 31/12/2013 @ 7% per annum	Total amount due as of 31/12/2013
		Euros	Euros	Euros
1	21/07/2008	34,684	607	35,291
2	02/09/2009	15,149	265	15,414
3	13/07/2010	19,144	335	19,479
4	05/04/2011	21,844	382	22,226
		<u>90,821</u>	<u>1,589</u>	<u>92,410</u>

A.M.Mahallati & Co.
chartered accountants

Reprinted for submission
31/12/2016



CHC INTERNATIONAL
STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO.
AS OF 30th SEPTEMBER 2013

Invoice outstanding	Date of invoice	Total amount payable as of 30 th June 2013	Interest from 1/7/2013 to 30/9/2013 @ 7% per annum	Total amount due as of 30/9/2013
		Euros	Euros	Euros
1	21/07/2008	34,087	597	34,684
2	02/09/2009	14,888	261	15,149
3	13/07/2010	18,815	329	19,144
4	05/04/2011	21,468	376	21,844
		<u>89,258</u>	<u>1,563</u>	<u>90,821</u>

A.M.Mahallati & Co.
 chartered accountants

Reprinted for submission
 31/7/2016

CHARTERED ACCOUNTANTS (ICAEW)



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CHC INTERNATIONAL
STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO.
AS OF 30th JUNE 2013

Invoice outstanding	Date of invoice	Total amount payable as of 30 th June 2013	Interest from 1/4/2013 to 30/6/2013 @ 7% per annum	Total amount due as of 30/6/2013
		Euros	Euros	Euros
1	21/07/2008	33,491	587	34,087
2	02/09/2009	14,631	257	14,888
3	13/07/2010	18,491	324	18,815
4	05/04/2011	21,098	370	21,468
		<u>87,711</u>	<u>1,538</u>	<u>89,258</u>

A.M.Mahallati & Co.
chartered accountants

Reprinted for Submission
31/7/2016



CHC INTERNATIONAL
STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO.
AS OF 31st MARCH 2013

Invoice outstanding	Date of invoice	Total amount payable as of 30 th Sept. 2012 as notified on 14 th Oct. 2012	Interest from 1/10/2012 to 31/3/2013 @ 7%	Total amount due as of 31/3/2013
		Euros	Euros	Euros
1	21/07/2008	32,358	1,133	33,491
2	02/09/2009	14,136	495	14,631
3	13/07/2010	17,866	625	18,491
4	05/04/2011	20,385	713	21,098
		<u>84,745</u>	<u>2,966</u>	<u>87,711</u>

A.M.Mahallati & Co.
 chartered accountants

Reported for Submittal
 31/3/2016



CHC INTERNATIONAL
STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO.
AS OF 30th SEPTEMBER 2012

Invoice outstanding	Date of invoice	Total amount payable on 31 st June 2012 as notified on 31 st July 2012	Interest from 1/7/2012 to 30/9/2012 @ 7%	Total amount due as of 30/9/2012
		Euros	Euros	Euros
1	21/07/2008	31,801	557	32,358
2	02/09/2009	13,893	243	14,136
3	13/07/2010	17,559	307	17,866
4	05/04/2011	20,035	350	20,385
		<u>83,288</u>	<u>1,452</u>	<u>84,745</u>

Reprinted for submission
31/7/2016

A.M.MAHALLATI & Co.

CHARTERED ACCOUNTANTS (ICAEW)

15 SECOND STREET, MIREMAH AVE.
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WEB SITE : www.mahallati.com

CHC INTERNATIONAL
STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO.
AS OF 30th JUNE 2012

Invoice outstanding	Date of invoice	Total amount payable on 31 st March 2012 as notified on 16 th May 2012	Interest from 1/4/2012 to 30/6/2012 @ 7%	Total amount due as of 30/6/2012
		Euros	Euros	Euros
1	21/07/2008	31,254	547	31,801
2	02/09/2009	13,654	239	13,893
3	13/07/2010	17,257	302	17,559
4	05/04/2011	19,691	344	20,035
		<u>81,856</u>	<u>1,432</u>	<u>83,288</u>

Reprinted for submission
 31/5/2016



CHC INTERNATIONAL
STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO.
AS OF 30th SEPTEMBER 2012

Invoice outstanding	Date of invoice	Total amount payable on 31 st June 2012 as notified on 31 st July 2012	Interest from 1/7/2012 to 30/9/2012 @ 7%	Total amount due as of 30/9/2012
		Euros	Euros	Euros
1	21/07/2008	31,801	557	32,358
2	02/09/2009	13,893	243	14,136
3	13/07/2010	17,559	307	17,866
4	05/04/2011	20,035	350	20,385
		<u>83,288</u>	<u>1,452</u>	<u>84,745</u>

Reprinted for submission
30/7/2012



CHC INTERNATIONAL
STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO.
AS OF 30TH SEPTEMBER 2011

	Invoice date	Amount	Interest charge starting date	Interest Accrued to date @ 7% per annum	Total amount payable
1	21/7/2008	25,070	1/1/2008	5,118	30,188
2	2/9/2009	11,750	1/1/2010	1,439	13,189
3	13/7/2010	15,750	1/12/2010	918	16,668
4	5/4/2011	18,800	1/8/2011	219	19,019
	Total	71,370		7,694	79,064

Revised for submission
3/7/2016

Copy of the Email from Mr. Geoff Kellog

VP. Tax. CHC Helicopters

4

majid

From: Geoff Kellogg <Geoff.Kellogg@chc.ca>
Sent: Tuesday, November 12, 2013 09:20 PM
To: majid
Cc: Chris Krajewski; Info@Mahallati.com
Subject: RE: CHC-AMM&CO - Statement of account September 2013

Follow Up Flag: Follow up
Flag Status: Flagged

Dear Mr Mahallati,

Please be aware that we are legally precluded from making any payment due to international sanctions.

Regards,

Geoff Kellogg

VP, Tax
CHC Helicopter
4740 Agar Drive, Richmond, British Columbia
Canada V7B 1A3
Email: geoff.kellogg@chc.ca
Direct: +1.604.232.8252 | Mobile: +1.604.782.7555

From: majid [<mailto:majid@mahallati.com>]
Sent: Tuesday, November 12, 2013 4:11 AM
To: Geoff Kellogg
Cc: Chris Krajewski; Info@Mahallati.com
Subject: CHC-AMM&CO - Statement of account September 2013

Dear Mr. Kellogg,

Please see the attached file for your statement of account with AMM&CO as of 30th September 2013.

Kindest regards,

Majid Mahallati.
A.M.MAHALLATI&CO.
chartered accountants.

www.mahallati.com

15, Second Street, Miremad Ave,
Tehran. Iran.
Tel : 0098 21 8874 1179, 8874 3706