Stephen A. Youngman (22226600)
Paul R. Genender (00790758)
WEIL, GOTSHAL & MANGES LLP
200 Crescent Court, Suite 300
Dallas, Texas 75201
Telephone: (214) 746-7700
Facsimile: (214) 746-7777

Gary T. Holtzer (*pro hac vice*)
Kelly DiBlasi (*pro hac vice*)
WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors and Reorganized Debtors

Jasmine Ball (*pro hac vice*)
DEBEVOISE & PLIMPTON LLP
919 Third Avenue
New York, New York 10022
Telephone: (212) 909-6000
Facsimile: (212) 909-6836

Special Aircraft Attorneys for Debtors and Reorganized Debtors

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

In re:	:	**Chapter 11**
CHC GROUP LTD. *et al.*,	:	**Case No. 16– 31854 (BJH)**
Debtors.	:	**(Jointly Administered)**

DEBTORS' OBJECTION TO CLAIMS ASSERTED BY ERA LEASING LLC

NO HEARING WILL BE CONDUCTED ON THIS OMNIBUS OBJECTION EXCEPT TO THE EXTENT THAT A WRITTEN RESPONSE IS FILED WITH RESPECT TO THE CLAIMS SUBJECT TO THIS OMNIBUS OBJECTION, WHICH RESPONSE MUST BE 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. (PREVAILING CENTRAL TIME) ON MARCH 26, 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. IF A RESPONSE IS FILED, A HEARING WILL BE HELD WITH NOTICE ONLY TO THE RESPONDING PARTY.

IF NO HEARING ON THIS CLAIMS OBJECTION IS TIMELY REQUESTED, THE RELIEF REQUESTED HEREIN SHALL BE DEEMED TO BE UNOPPOSED, AND THE COURT MAY ENTER AN ORDER GRANTING SUCH RELIEF.

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

CHC Group Ltd. and its above-captioned debtor affiliates, as reorganized debtors (collectively, the "**Debtors**"),[1] in accordance with 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**"), hereby submit this objection ("**Objection**") to the proofs of claims filed by Era Leasing LLC ("**ERA**").

Background

1. 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.

2. 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**").[2] On March 24, 2017, the Plan became effective (the "**Effective Date**").

[1] On December 14, 2017, the Bankruptcy 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. A list of Debtors in these chapter 11 cases, including the closed chapter 11 cases, along with the last four digits of each Debtors' federal tax identification number, where available, is annexed hereto as **Exhibit A**.

[2] Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Claims Objections Procedures Order.

3. On May 2, 2017, the Court entered the Claims Objections Procedures Order. Pursuant to the Claims Objections Procedures Order, the Court approved certain procedures for filing omnibus objections to no more than 100 claims at a time and other claims objections procedures as set forth in the Claims Objections Procedures Order.

Jurisdiction and Venue

4. 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.

Relief Requested

5. The Debtors file this Objection pursuant to section 502 of title 11 of the United States Code (the "**Bankruptcy Code**"), Rules 3007(d) of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), and Rules 3007-2 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 Claims Procedures Order, seeking entry of an order reducing and/or disallowing the claims listed on **Exhibit B** annexed hereto.

6. In support of this Objection, the Debtors submit the Declaration of Doug Brown, which is attached hereto as **Exhibit C**.

7. The Debtors have examined their books and records, the applicable leasing documents and the proofs of claim identified on Exhibit B (collectively, the "**Claims**") and determined that the amounts claimed on each Claim are higher than supported by the information in the relevant lease documents and the Debtors' books and records and should therefore be amended to reflect the amount listed under the column titled "*Reduced/Disallowed Claim Amount*".

8. The Debtors and ERA have been engaging in, and continue to engage in, negotiations to consensually resolve the Claims. The parties were unable to reach a resolution prior to the claims objection deadline, which is today, February 22, 2018. [Docket No. 2262]. Therefore, the Debtors are required to file this Objection while the parties continue to work toward a potential settlement.

9. Absent an agreement with ERA, the Debtors request that each of the Claims be reduced and/or disallowed as set forth in Exhibit B in accordance with the applicable lease documents and helicopter rejection. A proposed form of order approving the relief requested herein is attached hereto as **Exhibit D** (the "**Proposed Order**").

Facts Relevant to this Objection

10. Prior to the Petition Date, Heli One Leasing ULC was party to a lease agreement with ERA (the "**Lease**") with respect to the helicopter bearing manufacturer's serial number 2691 (the "**Helicopter**") and CHC Helicopter Holding S.à.r.l, was a party to a guaranty agreement (the "**Guaranty**") with ERA in connection with the leasing transaction for the Helicopter. Pursuant to the *Order Granting Debtors' Second Omnibus Motion to Reject Certain Equipment Leases and Subleases Pursuant to Section 365 of the Bankruptcy Code*, entered on June 30, 2016, [Docket No. 427], the Debtors rejected the Lease, the Guaranty and any other documents related to the leasing of the Helicopter. On August 8, 2016, the Debtors returned and surrendered the Helicopter to ERA.

11. The Claim numbered 436 asserts a general unsecured claim of no less $5,484,266.22 from Heli One Leasing ULC for various amounts due under the Lease.

12. The Claim numbered 438, which is identical to Claim numbered 436, asserts a general unsecured claim of no less $5,484,266.22 from CHC Helicopter Holding S.à.r.l for various amounts due under the Guaranty.

13. In addition, ERA and Heli-One (Norway) AS ("**Heli-One**") were parties to a certain Parts Supply Agreement No. CNR 10606, dated June 1, 2012 (the "**Parts Agreement**"), pursuant to which, among other things, Heli-One agreed to supply certain replacement helicopter parts and components to ERA.

14. The Claim numbered 437 asserts a contingent and unliquidated claim against Heli-One (Norway) AS for various amounts arising under, or in connection with, the Parts Agreement, including a Buy-Out Fee (as defined in the Parts Agreement) and any other amounts that may be payable to ERA under the Parts Agreement.

15. In accordance with section 8.1(a) of the Plan, all executory contracts not previously assumed were deemed rejected as of the Effective Date.

16. The Debtors object to each of the Claims because the appropriate amount of liability for each of the Claims is lower than the amount noted in the proofs of claim based off of the applicable contractual provisions and the Debtors' records and should be reduced as set forth in the column titled "*Reduced/Disallowed Claim Amount*" on Exhibit B.

17. More specifically, the Debtors dispute the following calculations in the Claims numbered 436 and 438:

a. Return Obligations: These two Claims each seek $3,442,139.48 due to the Debtors' alleged failure to comply with the Lease's return conditions. The Claims fail to provide any calculations or supporting information for such amounts that would enable the Debtors to review these amounts. More specifically, these Claims do not provide any information to verify that (a) the return obligations actually were violated, (b) the amount sought by ERA represents an actual damage incurred as a result thereof, and (c) the amount sought by ERA is consistent with the terms of the

agreements that govern the Claims. The Claims should be disallowed to the extent they assert violations of return obligations unless such documentation is provided and unless such documentation demonstrates that such claim is valid and reasonable in amount. Further details as to the method in which the return conditions were computed must be provided through voluntary disclosure and/or discovery in order for the Debtors to analyze and confirm the claimant's asserted amount.

b. Rent: These two Claims each seek $2,042,126.74 for unpaid rent. Such amounts include $296,608 due prior to the Petition Date, $526,581.07 due post-petition prior to the rejection, and $1,218,937.67 due after the effective date of rejection of the Lease through the end of the term of the Lease. The Claims fail to provide sufficient information to determine the basis for such amounts, and whether ERA properly calculated the discounted value of such unpaid rent to present value at an appropriate discount rate and that therefore overstate the actual losses for which compensation is sought. Based off the Debtors' books and records and a review of the Lease documentation, the Debtors believe that ERA is only entitled to a general unsecured claim of $1,629,290 for any rent due under the Lease and Guaranty (after applying an appropriate discount rate), which resulting claims would be a Primary General Unsecured Claim against Heli-One Leasing ULC and a Secondary General Unsecured Claim against CHC Helicopter Holding S.à r.l.

c. Fees, Charges, Interest, Etc.: These two Claims each seek an unliquidated, contingent and undetermined amount that is due under the Lease and Guaranty. These Claims do not identify the nature of the expenses and fees allegedly incurred, the circumstances under which they were incurred, or the manner in which the documents allegedly provide coverage for such amounts. The Claims are therefore unliquidated and should be disallowed unless and until the amount of such claims are specified and unless such amounts are determined to be proper. Absent such appropriate documentation, the proof of claims lack *prima facie* validity. *See In re Taylor,* 363 B.R. 303, 308 (Bankr. M.D. Fla. 2007) ("Attaching supporting documentation is a mandatory prerequisite to establishing a claim's prima facie validity").

d. Administrative Claims: In the Claims, ERA reserves its right to assert administrative expense priority claims pursuant to section 503 of the Bankruptcy Code. The Debtors object to the extent ERA is seeking administrative expense priority claims. Section 365(d)(5) of the Bankruptcy Code provides that a debtor is only obligated to comply with post-petition obligations starting 60 days after the petition date. 11 U.S.C. § 365(d)(5). In addition, it is well settled that "Actual use, not mere possession, is a prerequisite to establishing an administrative priority claim." *In re Templeton,* 154 B.R. 930, 933 (Bankr. W.D. Tex. 1993). *See also In re Espinosa,* 542 B.R. 403, 410 (Bankr. S.D. Tex. 2015) ("it is

incumbent upon the courts to award administrative costs only to the extent of the benefit of preservation conferred to the estate."). The Debtors reserve all rights with respect to any objection to any administrative expense claim request by ERA until ERA files such a request.

18. With respect to Claim numbered 437, the Debtor objects to such Claim on the basis that ERA failed to provide any information that the Claim represents actual losses that were incurred and how ERA calculated such amounts. Therefore, this Claim is unliquidated and contingent and should be disallowed unless such documentation is provided and unless such documentation demonstrates that such Claim is valid, not contingent or unliquidated, and reasonable in amount.

Basis for Relief Requested

19. 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.*, Case 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.").

20. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim be disallowed 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).

21. Section 365(g) of the Bankruptcy Code provides that rejection of an executory contract or unexpired lease of a debtor constitutes a breach of such contract or lease immediately prior to the petition date. 11 U.S.C. § 365(g). Accordingly, any damages resulting from the rejection of an executory contract or unexpired lease constitutes a pre-petition general unsecured claim. *See e.g. In re Old Carco LLC*, 424 B.R. 633, 639 (Bankr. S.D.N.Y. 2010). As one court explained, "affording rejection claims administrative priority would effectively eliminate the purpose behind providing a debtor with the power to reject a contract. The Debtors correctly assert that there is no need for a 'special rejection power' if a debtor is forced, nevertheless, to bear administrative liability when it breaches an agreement post-petition." *Id*. at 640. *See also In re Templeton*, 154 B.R. 930, 934 (Bankr. W.D. Tex. 1993)("Granting administrative priority status for every claim arising under an unexpired lease prior to rejection would produce a strained and unintended construction of §§ 365 and 503.").

22. The Debtors have reviewed their books and records with the proofs of claim filed by ERA, including any supporting documentation, and based upon the language of the applicable documents, the Claims are not enforceable against the Debtors in the amounts asserted by ERA.

23. To avoid the possibility of improper recovery against the Debtors' estates and for the benefit of proper creditors of the Debtors, the Debtors request that the Court approve the modification or disallowance of each of the Claims on the claims register as set forth in Exhibit B.

Reservation of Rights

24. The Debtors hereby reserve the right to object in the future to any of the proofs of claim listed in this Objection or on the exhibits attached hereto on any ground, and to amend, modify, and/or supplement this Objection, including to object to amended or newly filed

claims. The Debtors also reserve, without limitation, any further objection that becomes apparent in the course of discovery or in the course of litigating the foregoing objections. Separate notice and hearing will be scheduled for any such objection.

Notice

25. Notice of this Objection has been provided to the parties listed on Exhibit B in accordance with the Claims Objections Procedures Order. A copy of the form of *Notice of Debtors' Objection to Your Claim* is annexed hereto as **Exhibit E**. In view of the facts and circumstances, the Debtors submit that such notice is sufficient and no other further notice need be provided.

No Previous Request

26. 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 entry of the Proposed Order granting the relief requested herein and such other further relief as the Court may deem just and appropriate.

Dated: February 22, 2018
New York, New York

By: */s/ Jasmine Ball*

DEBEVOISE & PLIMPTON LLP
Jasmine Ball (*pro hac vice*)
919 Third Avenue
New York, New York 10022
Telephone: (212) 909-6000
Facsimile: (212) 909-6836
Email: jball@debevoise.com

Special Aircraft Attorneys for Debtors and Reorganized Debtors

WEIL, GOTSHAL & MANGES LLP
Stephen A. Youngman (22226600)
200 Crescent Court, Suite 300
Dallas, Texas 75201
Telephone: (214) 746-7700
Facsimile: (214) 746-7777
Email: stephen.youngman@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
kelly.diblasi@weil.com
Attorneys for Debtors and Reorganized Debtors

EXHIBIT A

Debtors

Open Cases	
Debtor	**Last Four Digits of Federal Tax I.D. No.**
CHC Group Ltd.	7405
6922767 Holding SARL	8004
CHC Global Operations (2008) ULC	7214
CHC Global Operations Canada (2008) ULC	6979
CHC Global Operations International ULC	8751
CHC Helicopter (1) S.à r.l.	8914
CHC Helicopter Australia Pty Ltd	2402
CHC Helicopter Holding S.à r.l.	0907
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 Canada ULC	8735
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

Schedule of Claims (Class 7)

Name of Claimant	Debtor Entity	Proof of Claim Number	Asserted Claim Amount	Reduced/Disallowed Claim Amount
Era Leasing LLC	Heli-One Leasing ULC	436	Not less than $5,484,266.22	$1,629,290 Primary General Unsecured Claim
Era Leasing LLC	Heli-One Leasing (Norway) AS	437	Contingent and Unliquidated	Disallowed
Era Leasing LLC	CHC Helicopter Holding S.à r.l.	438	Not less than $5,484,266.22	$1,629,290 Secondary General Unsecured Claim

EXHIBIT C

Brown Declaration

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

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

DECLARATION OF DOUG BROWN IN SUPPORT OF DEBTORS' OBJECTION TO CLAIMS ASSERTED BY ERA LEASING LLC

1. I, Doug Brown, 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 corporate controller 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 am responsible for coordinating the claims review process for certain proofs of claim filed by aircraft claimants in these chapter 11 cases.

3. I submit this declaration (the "**Declaration**") in support of the *Debtors' Objection to Claims Asserted by Era Leasing LLC* (the "**Objection**").[2]

[1] On December 14, 2017, the Bankruptcy 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. A list of Debtors in these chapter 11 cases, including the closed chapter 11 cases, along with the last four digits of each Debtors' federal tax identification number, where available, is annexed as **Exhibit A** to the Objection.

[2] Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Objection.

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, 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. During the Chapter 11 Cases, I have been working with the Debtors' professionals in connection with the review and analysis of the proofs of claim listed in the Objection. I requested attorneys and other employees of the Debtors, with the assistance of the Debtors' professionals, including Debevoise & Plimpton LLP, to review the proofs of claim listed in the Objection filed by ERA.

6. The Debtors' employees and professionals performed a review of the Claims to confirm whether these claims were consistent with the Debtors' books and records and the applicable lease documentation. This process included a review of the supporting documentation, including the lease documents and exhibits to the proofs of claim, for each Claim.

7. Based on this review, the Debtors believe that the Claims are inconsistent with the Debtors' books and records and therefore should be modified in the claims register to reflect the amount in accordance with the applicable lease documentation and the Debtors' books and records or disallowed.

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

Dated: February 22, 2018
Vancouver, British Columbia, Canada

/s/ Doug Brown
Doug Brown

EXHIBIT D

Proposed Order

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

In re:	:	**Chapter 11**
CHC GROUP LTD. *et al.*,	:	**Case No. 16– 31854 (BJH)**
Debtors.	:	**(Jointly Administered)**

ORDER GRANTING DEBTORS' OBJECTION TO CLAIMS ASSERTED BY ERA LEASING LLC

Upon the Debtors' Objection to Claims Asserted by Era Leasing LLC, dated February 22, 2018 (the "**Objection**"),[1] of CHC Group Ltd. and its above-captioned debtor affiliates, as reorganized debtors (collectively, the "**Debtors**"), pursuant to section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and the Claims Objections Procedures Order (Docket No. 1934), seeking entry of an order reducing or disallowing the Claims asserted by ERA, all as more fully described in the Objection; and the Court having jurisdiction to consider the Motion

[1] Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Objection.

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 Court having determined that the Debtors have provided due and proper notice of the Objection to the Notice Parties and no further notice is necessary; and the Court having found and determined that the relief sought in the Objection 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 Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby:

ORDERED that the relief requested in the Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the claims filed by ERA listed on **Exhibit B** annexed hereto (collectively, the **Claims**") are reduced or disallowed in the claims register to reflect the amount listed under the column titled "Reduced/Disallowed Claim Amount"; and it is further

ORDERED that the Debtors are authorized to take any additional actions as are necessary or appropriate to implement and effectuate this Order; and it is further

ORDERED that nothing in this Order shall constitute an admission of the validity, nature, amount or priority of any other 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 hereby retains jurisdiction to hear and determine all matters arising from the interpretation and/or implementation of this Order.

END OF ORDER # #

Respectfully Submitted,

DEBEVOISE & PLIMPTON LLP

/s/ Jasmine Ball

DEBEVOISE & PLIMPTON LLP
Jasmine Ball (*pro hac vice*)
919 Third Avenue
New York, New York 10022
Telephone: (212) 909-6000
Facsimile: (212) 909-6836
Email: jball@debevoise.com

Special Aircraft Attorneys for Debtors and Reorganized Debtors

WEIL, GOTSHAL & MANGES LLP
Stephen A. Youngman (22226600)
200 Crescent Court, Suite 300
Dallas, Texas 75201
Telephone: (214) 746-7700
Facsimile: (214) 746-7777
Email: stephen.youngman@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
kelly.diblasi@weil.com

Attorneys for Debtors and Reorganized Debtors

EXHIBIT E

Notice of Objection

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

In re:	:	**Chapter 11**
	:	
CHC GROUP LTD. *et al.*,	:	**Case No. 16– 31854 (BJH)**
	:	
	:	
Debtors.	:	**(Jointly Administered)**

NOTICE OF DEBTORS' OBJECTION TO YOUR CLAIM

THIS OMNIBUS OBJECTION SEEKS TO DISALLOW OR MODIFY CERTAIN CLAIMS. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE EXHIBIT ATTACHED TO THIS OBJECTION.

TO ERA LEASING LLC:

PLEASE TAKE NOTICE that CHC Group Ltd. and its above-captioned debtor affiliates, as reorganized debtors (collectively, the "**Debtors**"),[1] filed an objection to the proofs of claim you filed against one or more of the Debtors (the "**Objection**"). The Objection is appended to this Notice and is entitled "Debtors' Objection to Claims Asserted by Era Leasing LLC." The Objection seeks to either disallow, reclassify or reduce your claim (the "**Claim**") as set forth in the exhibits to the Objection. **Therefore, you should read this Notice and the attached Objection carefully.**

IF YOU AGREE WITH THE OBJECTION TO YOUR CLAIM, YOU DO NOT NEED TO TAKE ANY ACTION IN RESPONSE TO THIS NOTICE OR THE OBJECTION.

PLEASE TAKE NOTICE that, if you disagree with the Objection and are unable or unwilling to resolve the Objection with the Debtors, you or your attorney **must** file a written response (the "**Response**") to the objection with the Bankruptcy Court (with proof of service) via ECF or by mailing to the Bankruptcy Court at United States Bankruptcy Court, Earle Cabell Federal Building, 1100 Commerce St., Courtroom #2, 14th Floor, Dallas, Texas 75242 **no later than March 26, 2018 at 4:00 p.m. (prevailing Central Time)**. You must file and serve copies of your response on the Debtors' attorneys: (i) Attn: Jasmine Ball, Debevoise & Plimpton LLP, 919 Third Ave., New York, New York 10022 (fax) (212) 909-6836 and (ii) Attn: Stephen A. Youngman, Weil Gotshal & Manges LLP, 200 Crescent Ct. Suite 300, Dallas, Texas 75201 (fax) 214-746-7777; and Attn: Gary T. Holtzer & Kelly DiBlasi, Weil Gotshal & Manges LLP, 767 Fifth Ave., New York, New York, 10153 (fax) 212-310-8007; so as to be **received** no later than **March 26, 2018 at 4:00 p.m.** (**prevailing Central Time**) (the "**Response Deadline**").

PLEASE TAKE FURTHER NOTICE that your Response must contain, at a minimum, the following:

(i) A caption setting forth the title of the Objection to which the Response is directed;

(ii) The name of the Claimant and a description of the nature and basis for the amount of the Claim;

(iii) A concise statement setting forth the reasons why the Claim should not be disallowed for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the Objection;

[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 hereto as **Exhibit A**.

(iv) A copy of all documentation or other evidence of the Claim, to the extent not included with the Proof of Claim, upon which the Claimant will rely in opposing the Objection at the Hearing; and

(v) The name, address(es), telephone number and facsimile number of the person(s) (who may be the Claimant and/or the Claimant's legal representative) to whom counsel for the Debtors should serve any reply to the Response, and who possess the authority to reconcile, settle, or otherwise resolve the Objection on the Claimant's behalf.

In order to facilitate a resolution of the Objection, you are encouraged to provide the name, address(es), telephone number and facsimile number of the person(s) who possess the authority to reconcile, settle, or otherwise resolve the Objection on your behalf. If you file a Response, and do not reach a consensual resolution with the Debtors prior to the hearing on the Objection, you or your designated representative or attorney **must** attend the hearing in person.

PLEASE TAKE FURTHER NOTICE that, if you or your designated attorney or representative does not timely file and serve the Response in accordance with the above referenced procedures and attend the Hearing (in the absence of a written agreement between you and the Debtors providing otherwise), the Court may enter an order granting the relief requested in the Objection. **If you fail to respond in accordance with this Notice, the Court may grant the relief requested in the Objection without further notice or hearing.**

PLEASE TAKE FURTHER NOTICE that if you or your designated representative or attorney do file a Response, the hearing on the Objection will take place on a date to be scheduled by the Court. Only those Reponses made in accordance with the above-referenced requirements and timely filed and received by the Court and the Debtors' attorneys will be considered by the Court at a hearing on the Objection.

PLEASE TAKE FURTHER NOTICE that a copy of your Claim is available by contacting the Debtors' claims agent, Kurtzman Carson Consultants LLC by email at chcinfo@kccllc.com or by telephone at 866-967-0261 (Toll-Free) or 310-751-2661 (if calling from outside the U.S. or Canada).

PLEASE TAKE FURTHER NOTICE that nothing in this Notice or the accompanying Objection constitutes a waiver of the Debtors' right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions, or any other bankruptcy or nonbankruptcy claims against you. The Debtors also reserve the right to assert additional objections to your Claim.

Dated: February 22, 2018
New York, New York

/s/ Jasmine Ball
DEBEVOISE & PLIMPTON LLP

Jasmine Ball (*pro hac vice*)
919 Third Avenue
New York, New York 10022
Telephone: (212) 909-6000
Facsimile: (212) 909-6836
Email: jball@debevoise.com

Special Aircraft Attorneys for Debtors and Reorganized Debtors

WEIL, GOTSHAL & MANGES LLP
Stephen A. Youngman (22226600)
200 Crescent Court, Suite 300
Dallas, Texas 75201
Telephone: (214) 746-7700
Facsimile: (214) 746-7777
Email: stephen.youngman@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
kelly.diblasi@weil.com

Attorneys for Debtors and Reorganized Debtors

EXHIBIT A

Debtors

Open Cases	
Debtor	**Last Four Digits of Federal Tax I.D. No.**
CHC Group Ltd.	7405
6922767 Holding SARL	8004
CHC Global Operations (2008) ULC	7214
CHC Global Operations Canada (2008) ULC	6979
CHC Global Operations International ULC	8751
CHC Helicopter (1) S.à r.l.	8914
CHC Helicopter Australia Pty Ltd	2402
CHC Helicopter Holding S.à r.l.	0907
CHC Helicopter S.A.	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 Canada ULC	8735
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