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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)**

NOTICE OF CORRESPONDENCE RECEIVED IN CONNECTION WITH MATTERS SCHEDULED FOR HEARING ON AUGUST 13, 2018 AT 11:30 A.M. (CDT)

PLEASE TAKE NOTICE that the correspondence annexed hereto as **Exhibits 1 and 2**[1] were received on July 14, 2018 by counsel to Debtors[2] and the Debtors' claims agent, Kurtzman Carson Consultants LLC ("**KCC**") in connection with the *Debtors' (I) Objection to Claim to Reclassify; and (II) Motion Pursuant to 11 U.S.C. §§ 105 and 502 to Fix and Allow Claim* [**Docket No. 2460**], scheduled to be heard on **August 13, 2018 at 11:30 a.m. (prevailing Central Time)**, before the Honorable Barbara J. Houser, United States Bankruptcy Judge, in

[1] As set forth in Exhibit 1, counsel to Debtors and KCC also received a copy of Mr. A. Rasool Mahallati's passport, which the Debtors have omitted for privacy purposes.

[2] 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**.

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.

Dated: July 16, 2018
Dallas, Texas

/s/ *Kelly DiBlasi*

WEIL, GOTSHAL & MANGES LLP

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-and-

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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
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 1

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

14th July 2018
Ref : C/119-1-Ltr.00129

The Honorable Barbara J.Houser,
United States Bankruptcy Judge
in Courtroom No. 2, on the 14th floor
of the United States Bankruptcy Court
for the Northern District of Texas,
Dallas Division, Earle Cabell Federal Building,
1100 Commerce Street, Dallas, Texas 75242.

Re : CHC Group et al (Case No. 16-31854 (BJH))

My dear Mrs. Justice J. Houser,

In response to Debtors Objection to claim to reclassify and motion pursuant to 11 U.S.C 88105 and 502 to fix and allow claim as submitted to us by e-mail on 11th July 2018, while acknowledging the receipt of the notifications, I , Majid Mahallati, chairman of the board of directors of A.M.Mahallati & Co. ("Mahallati") wish to comment on relief requested by attorneys for debtors as follows :

1. Proof of claim 263 should be allowed against Heli- One Canada ULC

1.1. The client with whom we corresponded in the past was CHC Helicopters International of 4391, Agar Drive, Richmond, BC , V7BIA5 represented by Mr. Christian Krajewski as evidenced by the power of attorney given to us back in September 2003, a copy of which is hereto attached together with other evidences in five pages. In all correspondences between "Mahallati" and various tax and authorities in Iran reference had always been to the same name, as the relevant party. Our email exchanges with Mr. Geoff Kellogg has always referred to CHC Helicopters International and he even signed under the title of : VP Tax CHC Helicopter of the same address. The question is why at this particular late juncture a decision has been made to reclassify debtor as Heli – One Canada ULC, of which we have no knowledge and with which we have never corresponded.

A.M.MAHALLATI & Co.

1.2. We are therefore of the opinion that the declaration made by Mr. Geoff Kellogg is not accurate.

1.3. We as a service provider issued our invoices to CHC Helicopters International in the past to which no challenge was made. We surely can have no authority as to whose account those invoices should have been posted.

1.4. We urge the honorable Barbara J.Houser to reject this reclassification request.

2. The claim should be fixed and allowed in the amount of $ 119,713

On the amount of the claim proposed to be fixed at $ 119,713 , while we greatly appreciate the honesty and magnanimity of the attorneys for Debtors in raising that issue, we have no objection. However, we sincerely hope that the attorneys for Debtors did not intend to add insult to in jury by appearing so generous in their proposal knowing that the apparent eventual distribution, in view of the recovery percentage, is minuscule ($ 119,713@1.8% = $ 2,155 !!) . We sincerely hope that we have misinterpreted and totally misunderstood the notion and consequences.

3. Distribution

On the distribution of the amount of the claim consisting of New Membership Interests and New unsecured Notes, it seems that such eventual distribution shall represent 1.8% recovery . In that regard we would be grateful if a copy of Section 4.7 of the plan could be provided to us so that we can digest the implications. As to the recipient of the distribution we could introduce, the managing director of "Mahallati" , Mr. A. Rasool Mahallati who is a British national , born to an English mother (please see the attached copy of his passport) .

Yours sincerely ,

Majid Mahallati ,
A.M.Mahallati & Co.
chartered accountants

CC:

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   Dallas, Texas 75201
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2. Gary T. Holtzer (pro hac vice)
   Kelly DiBlasi (pro hac vice)
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   New York, New York 10153 ,
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EXHIBIT 2



CHC

CHC Helicopters International

4391 Agar Drive
Richmond, BC
Canada
V7B 1A5

T 604.276.7500
Operations
F 604.279.2474
Maintenance
F 604.279.2460
Stores
F 604.279.2462
www.chc.ca



ISO 9001:2000
FS 62776

CHC Helicopters International
4391 Agar Drive
Richmond, BC
Canada V7B 1A5
www.chc.ca
T. 604-276-7500
F. 604-279-2462

POWER OF ATTORNEY

We the undersigned, CHC Helicopters International of 4391, Agar Drive, Richmond, BC, V7B 1A5 hereby authorize , Mr. Majid Mahallati holder of identity card number 181 of A.M.MAHALLATI & CO., chartered accountants, 15, Second Street, Miremad Ave. Tehran- Iran, to represent our company as our consultant and to act on our behalf with full power of attorney , with the right of delegation to third parties, in respect of all tax, social security, company registration and labour law matters in the Islamic Republic of Iran.

This power of attorney is valid until such time as we have recalled it in writing.

Signed this 29th day of September of 2003.

For and on behalf of CHC Helicopters International.

Christian Krajewski
VP of Business Development.

The Richmond Chamber of Commerce on the basis of information supplied to us hereby certifies that, to the best of our knowledge and belief, the information contained in this document is correct.

NOV 1 0 2003
Dated at Richmond, B.C.

Richmond Chamber of Commerce

Signed and Declared
before me at Richmond, BC
on November 5, 2003.

Christine Baird, Notary Public
4391 Agar Drive
Richmond, BC V7B 1A5
Tel: 604-279-2472/Fax: 604-279-247

CHC/1450

Eni Iran

Eni Iran B.V.

Tehran Branch

No. 30, Ahmad Ghasir Ave. Bukharest Tower
Tehran –Iran
Tel.: (+98 21) 872 9750
Fax: (+98 21) 872 9740

SP45.0999.APRO.OTHE.LT. 5. 08723
Tehran, 29 APR 2005

CHC HELICOPTERS INTERNATIONAL
Attn. Ms. Christine Baird – President
4391 Agar Drive
Richmond BC V7B 1A5
CANADA
Tel. 001 – 604 – 276.7500
Fax 001 – 604 – 279.2474

Amendment No. 01/05/BT

Dear Sir,

Contract No. YF189/02/OD

Helicopter Transportation Services for Development Drilling Campaign
South Pars Phases 4 &5 – Offshore Iran

With reference to the Contract (hereinafter referred to as "the CONTRACT") in subject dated 22 January 2003, Clause 2.2. of Article Nr. 2 "Service Commencement, Contract Duration and Termination" of Special Conditions of Contract Nr. YF189/02/OD and your proposal dated 30 June 2005 with new rates and terms for the Eurocopter AS365N2 the PARTIES agree to extend the SERVICES for 1 (one) year starting from 16 June 2005.

Appendix A of Contract Nr. YF189/02/OD shall be applied for the SERVICES provided by current Helicopters (Bell 212, Sikorski S76 A++).
SERVICES provided by Nr. 02 of Eurocopter AS365N2 shall be paid according to Appendix A of this AMENDMENT attached hereto.

The rates of Appendix A of Amendment Nr. 01/05/BT shall become effective once the Eurocopter AS365N2 will be fully operational at Kish Island in Iran and the present machines replaced by the Eurocopter AS365N2 (first Eurocopter AS365N2 will be ready to operate in Kish Island within the first week of September 2005, second Eurocopter AS365N2 will be ready to perate in Kish Island within end of September 2005.)

All other terms and conditions, not in conflict herewith, shall be those of the CONTRACT Nr. YF189/02/OD.

The PARTIES hereto accept the terms and conditions contained herein, and shall agree to be bound by them, and the Amendment Nr. 01/05/BT is executed below by the duly authorised representatives of the PARTIES.

For and on behalf of COMPANY:

ENI Iran B.V. Tehran Branch

Name: Mr. M. J. Buck

Title: Managing Director

For and on behalf of CONTRACTOR:

CHC Helicopters International

Name :

Title: Director, Business Dev.

Agip Iran

Agip Iran B.V. Branch
30, A. Ghasyr Ave. (Bucharest Ave.)
9th Floor Bucharest Tower
Tehran – Iran
Tel.: 0098 - 21 - 872 97 50 (8 lines)
Fax: 0098- 21 - 872 97 40
Registration No. 2261-Tehran

Eni
GROUP

SP45.0999.APRO.OTHE.LT. 2. 02305
Tehran, 22 JAN 2003

CHC HELICOPTERS INTERNATIONAL
Attn. Ms. Christine Baird – President
4391 Agar Drive
Richmond BC V7B 1A5
CANADA
Tel. 001 – 604 – 276.7500
Fax 001 – 604 – 279.2474

LETTER OF AGREEMENT

CONTRACT No. YF189/02/OD

Helicopter Transportation Services for Development Drilling Campaign
South Pars Phases 4 &5 – Offshore Iran

With reference to your proposal dated 16 May 2002 and following correspondences:

- Our fax ref. SP45.0999.APRO.TEND.FX.2.01068 dated 19 June 2002,
- Your fax dated 20 June 2002,
- Your e.mail dated 21 June 2002,
- Our fax ref. SP45.0999.APRO.OTHE.FX.2.01162 dated 04 July 2002,
- Your e.mail dated 07 July 2002,
- Our fax ref. SP45.0999.APRO.OTHE.FX.2.01172 dated 07 July 2002,
- Your fax dated 08 July 2002,
- Our e.mail dated 09 July 2002,
- Your e.mail dated 09 July 2002,
- Our e.mail dated 10 July 2002,
- Your e.mail dated 10 July 2002,
- Your e-mail dated 09 August 2002,
- Our Letter of Committment ("LOC") dated 13 August 2002,
- Your confirmation and acceptance to our LOC dated 21 August 2002

we, Agip Iran B.V. Branch, hereby award you, CHC HELICOPTERS INTERNATIONAL, the subject CONTRACT for Helicopter Transportation Services for Development Drilling Campaign - Offshore Iran (hereinafter referred to as "the CONTRACT") on the following terms and conditions.

The CONTRACT is made by and between the following PARTIES designated as

Schedule "A" to Articles of Amalgamation of
CHC Helicopters International Inc.

3. Classes and Maximum Number of Shares

The classes and maximum number of shares of each class that the Corporation is authorized to issue, unless revised by amendment to these Articles, shall be as follows:

(a) an unlimited number of preference shares to be designated as Class A Shares, issuable in series and as provided herein from time to time, the first series ("Series 1") whereof shall include and be consitgtuted, in part, by the previously issued Class A Shares of the Corporation on a one for one share basis and a second series thereof ("Series 2") of which the following have been authorized:

10,000 Class A Shares, Series 1

30,000 Class A Shares, Series 2; and

(b) an unlimited number of shares, without nominal or par value, to be designated as Common Shares.

A. Class A Special Shares

The Corporation shall be authorized to issue an unlimited number of Class A Shares which shall, as a class, have attached thereto the following rights, privileges, restrictions, conditions and limitations:

(1) Issue in Series

In addition to the first series of 10,000 Class A Shares designated the "Series 1 Shares" and the second series of 30,000 Class A Shares designated the "Series 2 Shares" hereinafter provided for, Class A Shares may at any time or from time to time be issued in series, each additional series to consist of such number of shares as may, before the issue thereof, be determined by the Board of Directors of the Corporation (the "Board"); the Board may (subject as hereinafter provided) by resolution fix from time to time before the issue