		•	
ĺ	Fill in this inf	ormation to identify the case:	
	Debtor	CHC GROUP LTD	
	United States E	Bankruptcy Court for the: Northern _	District ofTexas
	Case number	16-31854-bjh11	

Claim #120 Date Filed: 7/1/2016

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

04/16

Official Form 410

Proof of Claim

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of 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,

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. That date is on the notice of bankruptcy (Form 309) that you received.

art 1: Identify the Cla	aim	RECEIVED
Who is the current creditor?	A.M.Mahallati&CO.Chartered accountants (ICAEW Name of the current creditor (the person or entity to be paid for this clair Other names the creditor used with the debtor	'JUL 2 1 2016
Has this claim been acquired from someone else?	☑ No □ Yes. From whom?	
Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	A.M.Mahallati&Co. Name 15, Second Street, Mireamad Ave. Number Street	Name Number Street
	Tehran IR City State ZIP Code Contact phone 0098 21 8874 1179	City State ZIP Code Contact phone
	Contact email majid@mahallati.com	Contact email
	Uniform claim identifier for electronic payments in chapter 13 (if you to	use one):
Does this claim amend one already filed?	d ☑ No ☐ Yes. Claim number on court claims registry (if known) _	Filed on 06/28/2016 MM / DD / YYYY
5. Do you know if anyone else has filed a proof of claim for this claim?	Yes. Who made the earlier filling?	

	Do you have any number you use to identify the debtor?	 ✓ No ☐ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: 	
	How much is the claim?	\$ Does this amount include interest or other charges. \[\begin{align*} \log \text{No} \\ \vec{\su} \end{align*} \] No \[\sum \log Yes. Attach statement itemizing interest, fees, each of the charges required by Bankruptcy Rule 300 to the charges. \]	expenses, or other
,	What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongfu Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule Limit disclosing information that is entitled to privacy, such as health care information.	3001(c).
		Services performed and certain costs and taxes paid for Debtor.	RECEIVED 'JUL 2 1 2016
	Is all or part of the claim secured?	Yes. The claim is secured by a lien on property.	MAN CARSON CONSULTANTS
		Nature of property: ☐ Real estate. If the claim is secured by the debtor's principal residence, file a N Attachment (Official Form 410-A) with this Proof of Claim. ☐ Motor vehicle ☐ Other. Describe:	lortgage Proof of Claim
		Basis for perfection: Attach redacted copies of documents, if any, that show evidence of perfection of a example, a mortgage, lien, certificate of title, financing statement, or other documents been filed or recorded.)	a security interest (for ent that shows the lien has
		Value of property: Amount of the claim that is secured: \$	
	,	(The sum of t	he secured and unsecured uld match the amount in line
		Amount necessary to cure any default as of the date of the petition: \$	
		Annual Interest Rate (when case was filed) 7.00 % ☐ Fixed ☐ Variable	
	10. Is this claim based on a lease?	✓ No ☐ Yes. Amount necessary to cure any default as of the date of the petition. \$	
	11. Is this claim subject to a right of setoff?	☑ No ☐ Yes. Identify the property:	

ls all or part of the claim entitled to priority under	✓ No ☐ Yes. Check on	e.	Amount entitled to priority
11 U.S.C. § 507(a)?		support obligations (including alimony and child support) under	er ig en en en er
A claim may be partly priority and partly	11 U.S.C.	§ 507(a)(1)(A) or (a)(1)(B).	\$
nonpriority. For example, n some categories, the aw limits the amount	Up to \$2,8 personal, f	50* of deposits toward purchase, lease, or rental of property or servi amily, or household use. 11 U.S.C. § 507(a)(7).	ces for \$
entitled to priority.	bankruptcy	alaries, or commissions (up to \$12,850*) earned within 180 days before y petition is filed or the debtor's business ends, whichever is earlier. § 507(a)(4).	ore the \$
	☐ Taxes or p	penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$
	Contribution	ons to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$
		ecify subsection of 11 U.S.C. § 507(a)() that applies.	\$
		subject to adjustment on 4/01/19 and every 3 years after that for cases begu	n on or after the date of adjustment.
art 3: Sign Below	O	rioto hav:	DECENIED
ne person completing is proof of claim must	Check the approp		RECEIVED
gn and date it.	I am the cred		1 11 11 9 4 9 N 1 E
RBP 9011(b).	☐ I am the cred	litor's attorney or authorized agent.	'JUL 2 1 2016
you file this claim	l am the trust	tee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.	
ectronically, FRBP 005(a)(2) authorizes courts establish local rules		ntor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.	KURTZMAN CARSON CONSULTANTS
pecifying what a signature	I understand that amount of the cla	an authorized signature on this <i>Proof of Claim</i> serves as an acknow im, the creditor gave the debtor credit for any payments received tov	ledgment that when calculating the ward the debt.
person who files a		the information in this Proof of Claim and have a reasonable belief the	
raudulent claim could be ined up to \$500,000, mprisoned for up to 5	and correct.		
ears, or both. 8 U.S.C. §§ 152, 157, and	I declare under p	enalty of perjury that the foregoing is true and correct.	
3571.	Executed on date	/06/28/2016/ WALLATIO	
	Executed on any	MAN DO TYYY MAN TO THE STATE OF	
	1//	CHARTERED CO	
	////	ACCOUNTANTS	
		ACCOUNTAIL	
	erignat/flut		
	Print the name	of the person who is completing and signing this claim:	
	Name	Majid Mahallati	Last name
		First name Wildle Hame	
	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.
		15, Second Street, Miremad Ave. Motahari	
	Address	Number Street	
		Tehran IR	
		City State	ZIP Code
			d@mahallati.com
	Contact phone	009821 8874 1179 Email Majic	

CHARTERED ACCOUNTANTS (ICAEW)



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

TEL

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 4	22,378
4 .	05/04/2011	25,095	439	25,534
		104,338	1,826	106,164

chartered accountants

25th January 2016

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 (+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 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
		102,544	1,794	104,338

chartered accountants

13th October 2015

CHARTERED ACCOUNTANTS (ICAEW)



15,SECOND STREET, MIREMAD AVE.

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: majid@mahallati.com WEB SITE : www.mahallati.com

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 31st March 2015 as notified on 4th April 2015 Euros	Interest from 1/4/2015 to 30/6/2015 @ 7% per annum Euros	Total amount due as of 30/6/2015	
***************************************				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	
		100,780	1,764	102,544	

chartered accountants

27th July 2015

CHARTERED ACCOUNTANTS (ICAEW)



15,SECOND STREET , MIREMAD AVE.

MOTAHARI, TEHRAN , IRAN.
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WEB SITE : www.mahallati.com

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 4	16,521
3	13/07/2010	20,519	359	20,878
	05/04/2011	23,413	409	23,822
**	SERVICES TRANSCES	97,345	1,702	99,047

N.M.Mahallati & Co.W/ chartered accountants

CHARTERED ACCOUNTANTS (ICAEW)



15,SECOND STREET, MIREMAD AVE.

MOTAHARI, TEHRAN , IRAN.

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

FAX : (+98-21) 88742577

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CHC INTERNATIONAL STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO. AS OF 30" 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
		95,673	1,672	97,345

A.M.Mahallati & Co. chartered accountants

CHARTERED ACCOUNTANTS (ICAEW)



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

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FAX : (+98-21) 88742577
E-MAIL : majld@mahallati.com
WEB SITE : www.mahallati.com

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
A STATE OF THE STA		Euros	Euros	Euros
Ĭ	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
		94,028	1,645	95,673

A.M.Maballats Co. chartered accountants

CHARTERED ACCOUNTANTS (ICAEW)



15,SECOND STREET, MIREMAD AVE.

MOTAHARI, TEHRAN, IRAN.

P.O.BOX : 15875/478 TEL : (+98-21) \$

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(+98-21) 88515973 - 6

FAX

: (+98-21) \$8742577 : majid@mahallati.com

E-MAIL : majid@mahallati.com WEB SITE : www.mahallati.com

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

Invoice outstanding	Date of invoice	Total amount payable as of 31st December 2013 as notified on 12th January 2014	Interest from 1/1/2014 to 31/3/2014 @ 7% per annum	Total amount due as of 31/3/2014
DESCRIPTION OF THE PROPERTY OF		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
(100.00		92,410	1,618	94,028

A M. Mahanati & Co. chartered accountants

CHARTERED ACCOUNTANTS (ICAEW)



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CHC INTERNATIONAL STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO. AS OF 31" 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
		90,821	1,589	92,410

A.M.Mahallati & Co.

chartered accountants

CHARTERED

ACCOUNTANTS

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
		89,258	1,563	90,821

A M. Wahallati & Co. chartered accountants

CHARTERED ACCOUNTANTS (ICAEW)



ISSECOND STREET, MIREMAD AVE. MOTAHARI, TEHRAN JIRAN.

P.O.BOX : 15875/4783

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E-MAIL : majid > mahallati.com WEB SITE www.mahallati.com

STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO. AS OF 31" MARCH 2013

Invoice outstanding	Date of invoice	Total amount payable as of 30 th Sept. 2012 Interest from 1/10/2012 to 14 th Oct. 2012 31/3/2013 @ 79		Total amount due as of 31/3/2013	
	nite process in a light to the second	Euros	Euros	Euros	
9	21/07/2008	32,358	1,133	33,491	
2	02/09/2009	14,136	495	14,631	
	13/07/2010	17,866	625	18,491	
	05/04/2011	20,385		21,098	
		84,745	2,966	87,711	

chartered accountants

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

Invoice outstanding			Interest from 1/7/2012 to 30/9/2012 @ 7% Euros	Total amount due as of 30/9/2012 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
		83,288	1,452	84,745

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

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

CHC INTERNATIONAL STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO. AS OF 31ST MARCH 2012

Invoice outstanding	Date of invoice	Total amount payable on 31 st December 2011 as notified on 8 th January 2012 Euros	Interest from 1/1/2012 to 31/3/2012 @ 7% Euros	Total amount due as of 31/3/2012 Euros
1	21/7/2008	30,716	538	31,254
2	2/9/2009	13,419	235	13,654
3	13/7/2010	16,960	297	17,257
4	5/4/2011	19,352	339	19,691
		80,447	1,409	81,856

CHC INTERNATIONAL STATEMENT OF ACCOUNTS WITH A.M.MAHALLATI & CO. AS OF 31ST DECEMBER 2011

Invoice outstanding	Date of invoice	Total amount payable on 30 th September 2011 as notified on 2 nd October 2011 Euros	Interest from 1/10/2011 to 31/12/2011 @ 7% Euros	Total amount dues as of 31/12/2011 Euros
1	21/7/2008	30,188	528	30,716
2	2/9/2009	13,189	230	13,419
3	13/7/2010	16,668	292	16,960
4	5/4/2011	19,019	333	19,352
		79,064	1,383	80,447

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

CHARTERED ACCOUNTANTS (ICAEW)



15, SECOND STREET, N MOTAHARI, TEHRAN

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: (+98-21) 8

(+98-21) 88 😞 : (+98-21) 887-

: majid@mahallati.com

E-MAIL WEB SITE : www.mahallati.com

FAX

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.



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.

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

BILL

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)



 ${\bf 15,\! SECOND\ STREET\ ,\ MIREMAD\ AVE.}$

MOTAHARI, TEHRAN, IRAN.

P.O.BOX : 15875/4783

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FAX E-MAIL : (+98-21) 88742577 : majid@mahallati.com

WEB SITE : www.mahallati.com

13th July 2010

Esantal on 23/6/2016

Ref : C/119-1-Ltr.0095

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

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 1^{st} 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,

Majiw Mahallati

A.M.MAFALLAJI & CO.

13th July 2010

Ref: C/119-1-Ltr.0096

BILL

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)

CHARTERED ACCOUNTANTS (ICAEW)



15,SECOND STREET , MIREMAD AVE.

MOTAHARI, TEHRAN, IRAN.

P.O.BOX : 15875/4783 TEL : (+98-21) 88'

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KeBnital on 28/6/2016

: (+98-21) 88742577 : majid@mahallati.com

E-MAIL : majid@mahallati.co WEB SITE : www.mahallati.com

> 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.

Dear Chris,

Please find enclosed our bill for services rendered from 22^{nd} 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/sir/cerel/

Majid Mahallati A.M.NAHALLATI & CO.

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

BILL

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)

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 E-MAIL

: (+98-21) 88742577 : 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.

KEPRINTED CA 28/6/2016

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

WIAHALLATI & CO.

21st July 2008

Ref: C/119-1-Ltr.0086

BILL

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)

CHARTERED ACCOUNTANTS (ICAEW)



 ${\bf 15,\! SECOND\ STREET\ ,\ MIREMAD\ AVE.}$

MOTAHARI, TEHRAN, IRAN.

P.O.BOX TEL : 15875/4783

: (+98-21) 88741179 - 88743706

(+98-21) 88515973 - 6

FAX E-MAIL WEB SITE

: (+98-21) 88742577 : majid@mahallati.com : www.mahallati.com

Ref: 119 -1/c-00034 Date: 26th June 2016

The Clerk of the Bankruptcy Court, Earle Cabell Federal Building, 1100 Commerce Street, Room 1254, Dallas, TX 75242 – 1496, U.S.A.

Re: Case 16-31854-bJh11

Dear Sir / Madam,

Pursuant to the receipt of Notice of Commencement of case under Chapter 11 of the Bankruptcy Code, on 24th June 2016, I hereby wish to file a completed Proof of Claims form, as herein enclosed.

In addition to the official form 410 (Proof of Claims), please find enclosed copies of quarterly statements of accounts, submitted to the management of CHC Helicopters International (CHC Group Ltd) together with the reprinted invoices, subjects of the Claim, which I hope you shall find self – explanatory.

Yours faithfully,

Majid Mahallati.

Chairman of the board

A.M.Mahallati & Co Chartered accountants.

Enclosures:

1. Completed Proof of Claim form.

2. Copies of quarterly statement of accounts in 15 pages.

3. Reprinted 4 invoices in 8 pages.