

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 & CO15. Second StreetMiremad AvenueMotahariTehran, MotahariIranFederal 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 _____

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AUG 05 2016

Contact phone

0098 21 8874 1179

Contact email

112710@A.M.MAHALLATI.COM

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?	<div style="display: flex; justify-content: space-between;"><div><u>\$ 120,000 (Approximately)</u> <u>ENCLOSURE No 2</u></div><div>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).</div></div>
8. What is the basis of the claim?	<p>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.</p> <p><u>SERVICES RENDERED (FOUR INVOICES - ENCLOSURE NO3)</u></p>
9. Is all or part of the claim secured?	<div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property.</div> <div>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: _____</div> <div>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.)</div> <div style="margin-top: 20px;">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> <div style="margin-top: 20px;">Amount necessary to cure any default as of the date of the petition: \$ _____</div> <div style="margin-top: 20px;">Annual Interest Rate (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable</div>
10. Is this claim based on a lease?	<div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____</div>
11. Is this claim subject to a right of setoff?	<div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____</div>

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KURTZMAN CARSON CONSULTANTS

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.

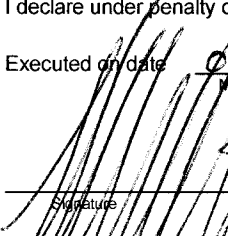
☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

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

07/31/2016
Signature: 
MAHALLATI & CO.
CHARTERED ACCOUNTANTS

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

Name

AMIR - MAJID

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, MIRENAD AVE,

Number Street

TEHRAN

City

TEHRAN

State

1587985413

ZIP Code

IRAN

Country

Contact phone

0098 21 55741179

Email

MAJID@MAHALLATI.COM

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AUG 05 2016

MURTZMAN CARSON CONSULTANTS



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

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,
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

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. C119-1-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.



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)

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

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.



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)

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

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.



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, 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

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.



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



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



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
31/7/2016



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
31/10/2015



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*



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>

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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.
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31/7/2016



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.
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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
		84,745	2,966	87,711

A.M.Mahallati & Co.
chartered accountants

Reported for submission
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



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

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

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
30/9/2012



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		<u>71,370</u>		<u>7,694</u>	<u>79,064</u>

Revised for submission
31/7/2016

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