



KPMG Inc.
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CANADA

**PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL**

N°: 500-11-052101-173

**SUPERIOR COURT
Commercial Division**

(Sitting as a court designated pursuant to the
Companies' Creditors Arrangement Act,
R.S.C. c. C-36, as amended)

**IN THE MATTER OF THE PLAN OF
COMPROMISE, ARRANGEMENT AND
REORGANIZATION OF:**

ALLIANCE HANGER INC.

Debtor

-and-

ERA GROUP INC./GROUPE ERA INC.

Applicant

-and-

KPMG INC.

Monitor

**INSTRUCTIONS TO AFFECTED CREDITORS WHO WISH TO ASSERT CLAIMS
AGAINST ALLIANCE HANGER INC. IN EXCESS OF THEIR AFFECTED CLAIM AMOUNT**

The undersigned, KPMG Inc. (the "**Monitor**"), is the Court-appointed Monitor of Alliance Hanger Inc. ("**Alliance**") pursuant to an Initial Order issued on February 16, 2017 by the Superior Court of Quebec (Commercial Division) (the "**Court**") in the above-mentioned proceedings.

The present documentation is delivered to you pursuant to an order of the Court dated February 16, 2017 (the "**Claims Procedure Order**") to assist you in filing a Proof of Claim to permit the Monitor and Alliance to identify and quantify any and all Affected Claims of Affected Creditors (as defined in the Claims Procedure Order) against Alliance. We enclose with this instruction letter a blank proof of claim form and a copy of the Claims Procedure Order.

All capitalized terms not otherwise defined herein shall have the same meaning ascribed thereto in the Claims Procedure Order.

FILING A PROOF OF CLAIM

If you are an Affected Creditor and have an Affected Claim against Alliance for the Affected Claim Amount and do not wish to assert a claim against Alliance for an amount in excess of your Affected Claim Amount, you do not need to complete a Proof of Claim. For greater

certainty, Affected Claims of Affected Creditors will be recognized without the necessity of filing a Proof of Claim.

If you are an Affected Creditor and wish to assert a claim against Alliance FOR AN AMOUNT IN EXCESS OF YOUR AFFECTED CLAIM AMOUNT you must complete, sign and provide to the Monitor a Proof of Claim with respect to such claim for an amount in excess of your Affected Claim Amount so that it is received by the Monitor on or before the Claims Bar Date. Otherwise such claim for an amount in excess of your Affected Claim Amount against Alliance will be forever barred and extinguished.

Please note that the deadline for filing a Proof of Claim with the Monitor (the “Claims Bar Date”) is March 3, 2017 at 5:00 PM (Montreal time).

Please review all enclosed documents carefully.

When submitting a Proof of Claim, you must attach any documents that support the claim for an amount in excess of the Affected Claim Amount and provide a description of the basis for such claim.

A completed and signed Proof of Claim may be provided to the Monitor by e-mail at alliancehanger@kpmg.ca, facsimile at (514) 840-2121, or by mail, courier or registered mail to the address set out below.

FURTHER INFORMATION

If you have any questions regarding the Claims Process or any of the enclosed forms, please contact KPMG Inc. at the following coordinates:

KPMG INC.

Court-appointed Monitor of Alliance Hanger Inc.

Attention: Mr. Mickaël Marchand

Telephone: (514) 840-2165

Fax: (514) 840-2121

E-mail: alliancehanger@kpmg.ca

Additional Proof of Claim forms can be found on the Monitor's website at www.kpmg.com/ca/alliancehanger or obtained by contacting the Monitor at the coordinates indicated above and providing particulars as to your name, address, fax number and e-mail address.

Yours very truly,

KPMG INC., in its capacity as Court-appointed Monitor of Alliance Hanger Inc.