

CANADA

PROVINCE OF QUÉBEC  
DISTRICT OF MONTRÉAL

SUPERIOR COURT  
Commercial Division

N°: 500-11-052101-173

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Montréal, February 16, 2017

Present: The Honourable Martin Castonguay,  
J.S.C.

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**IN THE MATTER OF THE COMPANIES'  
CREDITORS ARRANGEMENT ACT, RSC  
1985, C. C-36, AS AMENDED:**

**ALLIANCE HANGER INC.**

**Debtor**

-and-

**ERA GROUP INC./GROUPE ERA INC.**

**Applicant**

-and-

**KPMG INC.**

**Monitor**

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**CLAIMS PROCEDURE ORDER**

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**HAVING READ** Era Group Inc.'s (the "**Applicant**") application for orders establishing a procedure for the identification, filing, resolution and barring of claims against the Debtor, the affidavit in support thereof (the "**Application**") and the submissions of counsel.

**THE COURT:**

**Service/Notification**

1. **DECLARES** that the Applicant has given sufficient prior notice of the presentation of this Application to interested parties and that the time for service/notification of the Application herein be and is hereby abridged;

**Definitions**

2. **DECLARES** that the following terms in this Order shall, unless otherwise indicated, have the following meanings ascribed thereto:

2.1 "**Affected Claim**" means any Claim owing by the Debtor to the following in the following amounts:

<b>Affected Creditor</b>	<b>Amount of Affected Claim</b>
3903460 Canada Inc.	\$100,000
4511531 Canada Inc.	\$250,000
the Applicant	\$1,050,000
Polinex Plastics Inc. (and Raymond Chabot Inc., in its capacity as trustee to its bankruptcy)	\$950,000
Shapiro General Partnership	\$1,550,000
<b>Total:</b>	<b>\$3,900,000</b>

2.2 "**Affected Claim Amount**" means the amount of each Affected Creditor's Affected Claim as described in subparagraph 2.1 hereof;

2.3 "**Affected Creditor**" means a Creditor holding an Affected Claim, but only to the extent of its Affected Claim, and "**Affected Creditors**" means all of them;

2.4 "**Affected Creditors' Instructions**" means the instructions for Affected Creditors, including a Proof of Claim, an Instruction Letter explaining how to complete same and a copy of this Order;

2.5 "**Affected Creditors' List**" means a list of all Affected Creditors;

2.6 "**Affected Creditors' Meeting**" means the meeting of Affected Creditors to be convened for the purposes of voting on the Plan, or any adjournment of such meeting;

2.7 "**BIA**" means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;

2.8 "**Business Day**" means a day, other than a Saturday, a Sunday, or a "holiday" (as defined in article 61 of the *Interpretation Act*, CQLR, c I-16);

- 2.9 "**CBCA**" means the *Canada Business Corporations Act*, R.S.C. 1985, c. C-44, as amended;
- 2.10 "**CCAA**" means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended;
- 2.11 "**CCAA Proceedings**" means the proceedings in respect of the Debtor before the Court commenced pursuant to the CCAA;
- 2.12 "**Claim(s)**" means amounts owing by the Debtor to the Affected Creditors aggregating \$3,900,000 (or such other amount as determined in accordance with this Claims Procedure Order) as a result of:
- (a) the sale of property by some or all of the Affected Creditors to the Debtor; and/or
  - (b) moneys advanced by any or all of the Affected Creditors to or on behalf of the Debtor.
- 2.13 "**Claims Bar Date**" means 5:00 p.m. (Montréal time) on March 3, 2017;
- 2.14 "**Court**" means the Commercial Division of the Québec Superior Court for the District of Montreal, sitting as the "court" designated pursuant to the CCAA;
- 2.15 "**Debtor**" means Alliance Hanger Inc.;
- 2.16 "**Determination Date**" means the date of the Initial Order;
- 2.17 "**Initial Order**" means the order of this Court made on February 16, 2017 under the CCAA;
- 2.18 "**Instruction Letter**" means the notice of this Order and instruction to Affected Creditors in a document substantially in the form of **Schedule A** hereto;
- 2.19 "**Monitor**" means KPMG Inc., acting in its capacity as monitor pursuant to the Initial Order;
- 2.20 "**Notice of Revision or Disallowance**" means the notice referred to in subparagraph 7.1 hereof, advising an Affected Creditor that the Monitor has revised or rejected all or part of such Affected Creditor's Claim set out in its Proof of Claim and setting out the reasons for such revision or disallowance;
- 2.21 "**Person(s)**" means any individual, corporation, limited or unlimited liability company, general or limited partnership, association, trust, unincorporated

organization without legal personality, joint venture, governmental body or agency, or any other entity;

- 2.22 "**Plan**" means a plan of compromise, arrangement and reorganization filed or to be filed in respect of the Debtor pursuant to the CCAA and the CBCA, as such plan may be amended or supplemented from time to time;
- 2.23 "**Proof of Claim**" means the form of Proof of Claim for Affected Creditors referred to in paragraphs 6 and 7 hereof, in the form of **Schedule B** hereto;
- 2.24 "**Unaffected Creditor(s)**" means any Person other than a Person having an Affected Claim. Unaffected Creditors will include, without limitation, Toronto-Dominion Bank, Roynat Inc., Business Development Bank of Canada, Her Majesty in right of Canada or any Province or Territory, all of the Debtor's employees and all of the Debtor's suppliers, trade creditors and other ordinary creditors.

### **Notification Procedure**

3. **ORDERS** that, except as provided in paragraphs 4 and 5 hereof, the Monitor shall be dispensed from providing any notice or effecting any publication whatsoever (including in newspapers or otherwise) of this Order, the Claims Bar Date and instructions with respect to a Proof of Claim;
4. **ORDERS** that the Monitor shall publish on its website, within five (5) days of issuance of this Order, a copy of: (a) the Affected Creditors' List, (b) the Affected Creditors' Instructions and (c) the present Order;
5. **ORDERS** that the Monitor shall send by regular mail, within five (5) days of issuance of this Order, a copy of the Affected Creditors' Instructions to each Affected Creditor;

### **Claims Bar Date**

6. **ORDERS** that, unless otherwise authorized by this Court, an Affected Creditor who wishes to pursue a Claim in excess of its respective Affected Claim Amount and does not file a Proof of Claim by the Claims Bar Date:
- i) shall not be entitled to any further notice;
  - ii) shall be forever barred from pursuing a claim against the Debtor for an amount in excess of its Affected Claim Amount;
  - iii) shall not be entitled to participate as a creditor in the CCAA Proceedings for any amount in excess of its Affected Claim Amount;

- iv) shall not be entitled to vote on any matter in the CCAA Proceedings, including the Plan, in respect of any claim for an amount in excess of its Affected Claim Amount;
- v) shall not be entitled to file a claim against the Debtor for an amount in excess of its Affected Claim Amount; and
- vi) shall not be entitled to receive a distribution under the Plan in respect of any claim for an amount in excess of its Affected Claim Amount.

### **Claims Procedure**

7. **ORDERS** that the following procedure shall apply to Affected Creditors:

- 7.1 Affected Creditors shall be deemed to have filed a Proof of Claim by the Claims Bar Date in the amount of their respective Affected Claim Amount without the necessity of filing a Proof of Claim;
- 7.2 Affected Creditors who wish to file a Proof of Claim in an amount in excess of their respective Affected Claim Amount shall file a Proof of Claim by the Claims Bar Date;
- 7.3 the Monitor, together with the Debtor, shall review the Proof of Claim referred to in subparagraph 7.2 hereof to value the amounts and terms set out therein for voting and distribution purposes. Where applicable, the Monitor shall send the Affected Creditor a Notice of Revision or Disallowance by mail, telecopier, courier or other means of electronic communication;
- 7.4 the Affected Creditor who receives a Notice of Revision or Disallowance and wishes to dispute it shall, within seven (7) days of the Notice of Revision or Disallowance, file an appeal motion with the Court and serve a copy of such appeal motion to the Monitor;
- 7.5 unless otherwise authorized by this Court, if the Affected Creditor does not file an appeal motion within the delay provided for above, such Affected Creditor shall be deemed to have accepted the value of its Claim as set out in the Notice of Revision or Disallowance; and
- 7.6 where the Affected Creditor appeals from the Notice of Revision or Disallowance or its Claim has not been finally determined prior to the date of any Affected Creditors' Meeting, the Monitor will determine the amount of the Claim for voting purposes.

### **Notices and Communications**

8. **ORDERS** that any notice or other communication to be given under this Order by an Affected Creditor to the Monitor or the Applicant shall be in writing in

substantially the form provided for in this Order and will be sufficiently given only if given by mail, telecopier, courier or other means of electronic communication addressed to:

Monitor:

**KPMG INC.**

Stéphane De Broux

600 boul. de Maisonneuve West  
Suite 1500

Montreal, Quebec H3A 0A3

Fax: 514-840-2121

E-mail: sdebroux@kpmg.ca

Attorneys for the Monitor:

**FISHMAN FLANZ MELAND PAQUIN,  
LLP**

M<sup>e</sup> Mark Meland

1250 René-Lévesque Blvd.

Suite 4100

Montreal, Quebec H3B 4W8

Fax: 514-932-4170

E-mail: mmeland@ffmp.ca

Attorneys for the Applicant:

**KUGLER KANDESTIN LLP**

M<sup>e</sup> Gerald F. Kandestin

M<sup>e</sup> David Stolow

M<sup>e</sup> Jeremy Cuttler

1 Place Ville Marie

Suite 1170

Montreal, Quebec

H3B 2A7

Fax: 514-875-8424

E-mail: gkandestin@kklex.com

dstolow@kklex.com

jcuttler@kklex.com

9. **ORDERS** that any document sent by the Monitor pursuant to this Order may be sent by e-mail, ordinary mail, registered mail, courier or facsimile transmission. A Creditor shall be deemed to have received any document sent pursuant to this Order two (2) Business Days after the document is sent by mail and one (1) Business Day after the document is sent by courier, e-mail or facsimile transmission. Documents shall not be sent by ordinary or registered mail during a postal strike or work stoppage of general application;

**Aid and Assistance of Other Courts**

10. **REQUESTS** the aid and recognition of any court or any judicial, regulatory or administrative body in any province or territory of Canada and any judicial, regulatory or administrative tribunal or other court constituted pursuant to the Parliament of Canada or the legislature of any province or any court or any judicial, regulatory or administrative body of the United States and of any other nation or state to act in aid of and to be complementary to this Court in carrying out the terms of this Order;

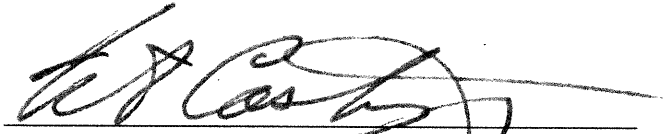
**General Provisions**

11. **ORDERS** that Unaffected Creditors shall not be affected by any of the provisions of this Claims Procedure Order and shall not be deemed to be Affected Creditors

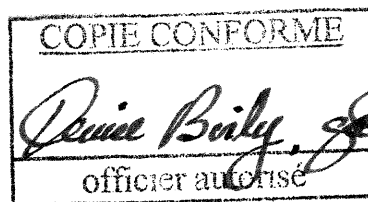
subjected to the provisions hereof, in general, and the Claims Bar Date, in particular;

12. **ORDERS** that for the purposes of this Order, all Claims that are denominated in a foreign currency shall be converted to Canadian dollars at the Bank of Canada noon spot rate of exchange for exchanging currency to Canadian dollars on the Determination Date;
13. **ORDERS** that the Monitor shall use reasonable discretion as to the adequacy of completion and execution of any document completed and executed pursuant to this Order and, where the Monitor is satisfied that any matter to be proven under this Order has been adequately proven, the Monitor may waive strict compliance with the requirements of this Order as to the completion and execution of documents;
14. **DECLARES** that the Monitor may apply to this Court for advice and direction in connection with the discharge or variation of its powers and duties under this Order;
15. **ORDERS** the provisional execution of this Order notwithstanding appeal;
16. **THE WHOLE** without costs.

MONTREAL, February 16, 2017



The Honourable Martin Castonguay, J.S.C.



SCHEDULE "A" TO CLAIMS PROCEDURE ORDER

INSTRUCTION LETTER





KPMG Inc.  
Tour KPMG  
Suite 1500  
600 de Maisonneuve Blvd. West  
Montréal (Québec) H3A 0A3

Telephone (514) 840-2100  
Fax (514) 840-2121  
Internet www.kpmg.ca

CANADA

PROVINCE OF QUÉBEC  
DISTRICT OF MONTRÉAL

N°: 500-11-

**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 ●, 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:** ●

**Telephone:** ●

**Fax:** ●

**E-mail:** ●

Additional Proof of Claim forms can be found on the Monitor's website at ● 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,

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

**SCHEDULE "B" TO CLAIMS PROCEDURE ORDER**

**PROOF OF CLAIM FORM**



KPMG Inc.  
 Tour KPMG  
 Suite 1500  
 600 de Maisonneuve Blvd. West  
 Montréal (Québec) H3A 0A3

Telephone (514) 840-2100  
 Fax (514) 840-2121  
 Internet www.kpmg.ca

**PROOF OF CLAIM**  
 (See reverse for instructions)

**All capitalized terms not otherwise defined herein shall have the same meaning ascribed thereto in the Claims Procedure Order issued by the Superior Court of Quebec (Commercial Division) on February 16, 2017.**

**IN THE MATTER OF THE PLAN OF COMPROMISE OR ARRANGEMENT OF:**

**ALLIANCE HANGER INC.** \_\_\_\_\_ (referred to in this form as the "Debtor")

and the claim of \_\_\_\_\_ (referred to in this form as the "Affected Creditor").

All notices or correspondence regarding this claim to be forwarded to the creditor at the following address:

\_\_\_\_\_ (name of Affected Creditor)

\_\_\_\_\_ (number and street)

\_\_\_\_\_ (city, province, country, postal code)

Phone \_\_\_\_\_ Fax \_\_\_\_\_ E-mail address \_\_\_\_\_

I, \_\_\_\_\_ residing in the City of \_\_\_\_\_

in the Province of \_\_\_\_\_ do hereby certify that:

<b>If you are an officer of the company, state position or title</b>	1. <input type="checkbox"/> I am an Affected Creditor or <input type="checkbox"/> I am _____ of the Affected Creditor
	2. <input type="checkbox"/> I have knowledge of all the circumstances connected with the Affected Claim and the amount claimed in excess thereof referred to below.
<b>The attached statement of account or affidavit (or solemn declaration) must specify the vouchers or other evidence in support of the claim</b>	3. The Debtor was, as at the Determination Date, namely February 16, 2017 and still is, indebted towards the Affected Creditor in an amount in excess of the Affected Creditor's Affected Claim Amount in the amount of \$ _____, as specified in the statement of account (or affidavit or solemn declaration) attached and marked Schedule "A" hereto and evidenced by the documents attached and marked Schedule "B" hereto, after deducting any counterclaims to which the Debtor is entitled.

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_ 2017

\_\_\_\_\_  
 Witness Signature of individual completing this form

**Instructions for completing Proof of Claim forms:**

The Proof of Claim is only to be completed by Affected Creditors with Affected Claim(s) who seek to claim an amount in excess of their respective Affected Claim Amount, a copy of which has been communicated to you and is available on the Monitor's website: ●.

Affected Creditors who do not dispute their respective Affected Claim Amount are not required to complete this Proof of Claim.

The duly completed Proof of Claim together with supporting documentation must be returned and received by the Monitor, by e-mail, facsimile, mail, courier or registered mail to the address set out below, no later than 5:00 p.m. on March 3, 2017 (the "Claims Bar Date").

**FAILURE TO FILE YOUR PROOF OF CLAIM AGAINST THE DEBTOR BY THE CLAIMS BAR DATE WILL RESULT IN YOUR CLAIM FOR AN AMOUNT IN EXCESS OF YOUR AFFECTED CLAIM AMOUNT BEING FOREVER EXTINGUISHED AND BARRED.**

In completing the attached form, your attention is directed to the marginal notes on this Proof of Claim form and to the following requirements:

**Proof of Claim:**

1. The Proof of Claim must be completed and signed by an individual and not by a corporation. If you are acting for a corporation or other person, you must state the capacity in which you are acting, such as, "Credit Manager", "Treasurer", "Authorized Agent", etc.
2. The person signing the Proof of Claim must have knowledge of the circumstances related with the Affected Claim and the amount claimed in excess of the Affected Claim Amount.
3. All amounts claimed in excess of the Affected Claim Amount should be supported by a statement of account, an affidavit or a solemn declaration containing the details of such claim that must be marked "Schedule A" and the documents marked as "Schedule B". The date at which amounts in excess of the Affected Claim Amount are to be calculated and the correct name of the Debtor must appear on the statement of account, affidavit or solemn declaration.
4. The person signing the Proof of Claim must insert the place and date and the signature must be witnessed.

**KPMG INC.**

Court-appointed Monitor of Alliance Hanger Inc.

**Attention:** ●

**Fax:** ●

**E-mail:** ●