

CANADA

**SUPERIOR COURT
(Commercial Division)**

**PROVINCE OF QUEBEC
DISTRICT OF MONTREAL**

(Sitting as a court designated pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. c. C-36, as amended, and the *Canada Business Corporations Act*, R.S.C. 1985, c. C-44, as amended)

NO.: 500-11-052101-173

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

ALLIANCE HANGER INC.

Debtor

-and-

ERA GROUP INC.

Applicant

-and-

KPMG INC.

Monitor

CERTIFICATE OF IMPLEMENTATION

Reference is made to the Re-Amended Plan of Compromise, Arrangement and Reorganization dated April 10, 2017 in respect of Alliance Hanger Inc. (the "**Plan**"). All words and terms in the Plan whenever utilized herein will have the same meanings as therein set forth.

The Monitor hereby certifies and confirms that all of the Plan Implementation Conditions occurred on April 18, 2017, being prior to the Plan Implementation Deadline and hereby issues the present Certificate as the Certificate of Implementation contemplated by the Plan, which shall be imminently filed with the Court herein.

MONTREAL, this 20th day of April, 2017.

KPMG INC., in its capacity as Monitor

Per:


Stéphane De Broux

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CERTIFICATE OF IMPLEMENTATION

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Me Jeremy Cuttler

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