

RSM Richter Inc.

January 30, 2009

RSM Richter Inc.

2, Place Alexis Nihon, bureau 2200
Montréal (Québec) H3Z 3C2
Téléphone / Telephone : (514) 934-3497
Télécopieur / Facsimile : (514) 934-3504
www.rsmrichter.com

Ligne directe / Direct Line : (514) 934-3514
Courriel / E-mail : bgingues@rsmrichter.com

TO THE CREDITORS OF BENTLEY LEATHERS INC.

Madam/Sir,

As you are aware, RSM Richter Inc. is acting as Trustee to the Proposal of the above-mentioned Company.

The Proposal provides for the distribution of a dividend of nine million dollars (\$9,000,000). The first payment of one million five hundred thousand dollars (\$1,500,000) was distributed last September 30th.

We are including herewith our trust cheque representing your share pro rata of the second dividend payment of one million five hundred thousand dollars (\$1,500,000).

You will note that, as per the *Bankruptcy and Insolvency Act*, we have deducted the statutory levy of 1.98% for the Superintendent of Bankruptcy from the amount of your dividend payment.

Yours very truly,

RSM Richter Inc.
Trustee