

RSM Richter Inc.

RSM Richter Inc.

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CANADA
PROVINCE OF QUEBEC
DISTRICT OF QUEBEC
DIVISION NO.: 01-MONTREAL
COURT NO.: 500-11-032325-082
ESTATE NO.: 41-1030545

SUPERIOR COURT
(Commercial Division)

IN THE MATTER OF THE PROPOSAL OF:

Bentley Leathers Inc.

a body politic and corporate, duly incorporated according to
law and having its head office and its principal place of
business at:
3700 Griffith
Suite 200
St-Laurent QC H4T 2B3

Debtor

Notice of Proposal to Creditors (Section 51 of the Act)

Take notice that Bentley Leathers Inc., of St-Laurent, in the Province of Quebec, has lodged with us a proposal under the *Bankruptcy and Insolvency Act*.

A copy of the proposal, a condensed statement of the debtor's assets and liabilities, and a list of the creditors affected by the proposal and whose claims amount to \$250 or more are enclosed.

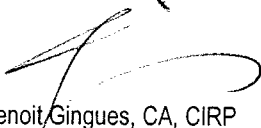
A general meeting of the creditors will be held on the 17th day of April 2008 at 3:00 p.m. at the Quality Hotel, Room Rémy Martin, 7700 Côte de Liesse, St-Laurent, Québec.

The creditors or any class of creditors qualified to vote at the meeting may by resolution accept the proposal either as made or as altered or modified at the meeting. If so accepted and if approved by the court the proposal is binding on all the creditors or the class of creditors affected.

Proofs of claim, proxies and voting letters intended to be used at the meeting must be lodged with us prior to the commencement of the meeting.

Dated at Montréal, this 4th day of April 2008.

RSM Richter Inc.
Trustee


Benoit Gingues, CA, CIRP
Administrator

(Français – au recto)

CANADA

PROVINCE OF QUEBEC
DISTRICT OF MONTREAL

NO: 500-11-032325-082

SUPERIOR COURT

SUPERINTENDENT'S NO:
41-1030545

(Commercial Division)

IN THE MATTER OF THE PROPOSAL OF:

BENTLEY LEATHERS INC./CUIRS BENTLEY
INC.

Debtor

PROPOSAL

BENTLEY LEATHERS INC./CUIRS BENTLEY INC. ("Debtor"), hereby submits the following Proposal under the *BIA*:

1. DEFINITIONS AND INTERPRETATION

1.1 In addition to words and terms otherwise defined herein, whenever used herein:

1.1.1 "Approval" means:

- (a) acceptance of the Proposal by all Creditors entitled to vote thereon in accordance with the relevant provisions of the *BIA*; and
- (b) approval of the Proposal by the Court by judgment rendered by such Court which has become executory as a result of the delay for appeal having expired without there having been an appeal lodged therefrom or, if an appeal is lodged therefrom, such judgment of the Court having been confirmed or such appeal withdrawn;

1.1.2 "Arbitrator" has the meaning set forth in **Section 10.3** hereof;

1.1.3 "*BIA*" means the *Bankruptcy and Insolvency Act*, Canada, RSC 1985, c.B-3, as amended;

1.1.4 **"Chelminski"** means Andrew Chelminski;

1.1.5 **"Chelminski Claim"** means Chelminski's claim as a Secured Creditor;

1.1.6 **"Chelminski Taxes"** means all income taxes, other taxes or impositions of any nature or source whatsoever, which are paid or which would be ultimately payable on or in respect of the Sale and/or the Sale Proceeds by:

(a) the Debtor;

(b) Chelminski or any other individual who is a Related Person to Chelminski; and/or

(c) any corporation, partnership, trust or other entity (other than an individual) which is a Related Person to any of the individuals set forth in **Paragraph (b)** above,

in order for all of the Sale Proceeds to ultimately become irrevocably and unconditionally received and owned by any of the individuals (i.e. physical persons) set forth in **Paragraph (b)** above;

1.1.7 **"Committee"** has the meaning set forth in **Section 12.1** hereof;

1.1.8 **"Court"** means the Commercial Division of the Québec Superior Court for the District of Montréal, sitting as the "court" as envisaged and defined in Section 2(1) *B/A* and includes any Justice thereof or, if applicable, the Registrar or any Deputy Registrar thereof;

1.1.9 **"Creditors"** means all the creditors affected by the Proposal namely the Crown, the Preferred Creditors, the Employee Creditors, and the Ordinary Creditors (including the Landlords and the Electing Creditors) and **"Creditor"** means any of them. All other creditors of the Debtor (including, without limitation, all Secured Creditors other than Chelminski to the extent of their Secured Claims) shall not be, in any manner whatsoever, affected or bound by the Proposal;

1.1.10 **"Crown"** means Her Majesty in Right of Canada or any province of Canada;

1.1.11 **"Crown Claims"** means all claims of the Crown as set forth and described in Section 60(1.1) *B/A*, which were outstanding on the Proposal Date, and **"Crown Claim"** means any of them;

1.1.12 **"Disclaimed Leases"** means all leases disclaimed by the Debtor from and after the Proposal Date up to and including the date hereof pursuant to Section 65.2(1) *BIA* and **"Disclaimed Lease"** means any of them;

1.1.13 **"Dispute"** has the meaning set forth in **Section 10.3** hereof;

1.1.14 **"Dividends"** have the meaning set forth in **Section 9.2** hereof;

1.1.15 **"Electing Creditor Claims"** means all Ordinary Claims in respect of which the Ordinary Creditors have elected (as set forth in **Section 9.1** hereof) to receive the lesser of \$1,000.00 or the amount of their Ordinary Claims or to reduce their respective Ordinary Claims to \$1,000.00,

and **"Electing Creditor Claim"** means any of them;

1.1.16 **"Electing Creditors"** means Ordinary Creditors having Electing Creditor Claims and **"Electing Creditor"** means any of them;

1.1.17 **"Employee Claims"** means all amounts which the Debtor's present or former employees would have been entitled to receive under Section 136(1)(d) *BIA* if the Debtor had become bankrupt on the Proposal Date as well as wages, salaries, commissions or compensation for services rendered from and after the Proposal Date up to and including the date of Approval of this Proposal, together with, in the case of traveling salesmen, disbursements properly incurred by those salesmen in and about the Debtor's business during the same period, all as envisaged by Section 60 (1.3) *BIA*, and **"Employee Claim"** means any of them;

1.1.18 **"Employee Creditors"** means all of the Debtor's past and present employees having Employee Claims and **"Employee Creditor"** means any of them;

1.1.19 **"Interim Receiver"** means RSM Richter, in its capacity as interim receiver in respect of the Debtor, pursuant to its appointment by the Court on January 24, 2008;

1.1.20 **"Landlords"** means all landlords under the Disclaimed Leases and **"Landlord"** means any of them. All Landlords shall be included in the class of Ordinary Creditors under the Proposal;

1.1.21 **"Landlord Claims"** means claims of Landlords under Section 65.2(4)(b) *BIA* resulting from and in respect of their respective Disclaimed Leases, as set forth in **Section 8** hereof and **"Landlord Claim"** means any of them. All Landlord Claims shall be included in the class of Ordinary Claims under the Proposal;

1.1.22 "Net Sale Proceeds" means:

- (a) the Sale Proceeds, as and when actually received by Chelminski or any Related Persons to Chelminski; **less**
- (b) the Chelminski Taxes;

1.1.23 "Ordinary Claims" means all claims other than Crown Claims, Employee Claims, Preferred Claims and Secured Claims, of any nature or source whatsoever, resulting from and/or arising out of any transaction entered into by the Debtor prior to the Proposal Date or any event which occurred prior to the Proposal Date, whether due or not due as of the Proposal Date and includes all such claims which are contingent and unliquidated (once quantified or liquidated) and **"Ordinary Claim"** means any of them. In addition to and notwithstanding the foregoing, "Ordinary Claims" include, under all circumstances:

- (a) all Landlord Claims;
- (b) all Electing Creditor Claims; and
- (c) all claims resulting from or arising out of any breaches of any obligations contracted by the Debtor prior to the Proposal Date where such breaches occurred (i) at any time prior to the Proposal Date, or (ii) at any time between the Proposal Date and the date hereof.

1.1.24 "Ordinary Creditors" means all persons having Ordinary Claims and **"Ordinary Creditor"** means any of them;

1.1.25 "Preferred Claims" means all claims, other than Employee Claims, as set forth and described in Sections 136(1)(a) through 136(1)(c) *BIA* and in Sections 136(1)(e) through 136(1)(j) *BIA*, being such claims directed by the *BIA* to be paid in priority to all other claims in the distribution of the property of a bankrupt to the extent applicable to this Proposal and **"Preferred Claim"** means any of them;

1.1.26 "Preferred Creditors" means all persons having Preferred Claims and **"Preferred Creditor"** means any of them;

1.1.27 "Proposal" means the present proposal and any and all future amendments hereto, which amendments may be made at any time prior to a vote by the Creditors hereon or by the Court at the time of Approval;

1.1.28 "Proposal Date" means January 18, 2008, being the date upon which the Debtor filed its Notice of Intention to Make a Proposal pursuant to Section 50.4(1) *BIA*;

1.1.29 "Proposal Expenses" means all proper fees, expenses, liabilities and obligations of the Trustee and the Interim Receiver as well as all legal fees, accounting fees and consulting fees for, in respect of and/or incidental to all proceedings and matters pertaining to the Debtor's notice of intention to make a proposal and the Proposal and includes, without limitation, all advice to the Debtor in connection therewith;

1.1.30 "Related Person(s)" means any person(s) who is (are) related to any other person(s) as defined and described in Section 4 *BIA*;

1.1.31 "Sale" means the final conclusion, closing and consummation of any sale, any transaction or any series of transactions (other than any sale, transactions or series of transactions resulting from Chelminski's death) whereby either:

- (a) the ultimate ownership of greater than 51% of the currently outstanding voting common shares in the Debtor's capital stock; or
- (b) the ultimate ownership of greater than 51% of all (or substantially all) of the Debtor's property,

becomes owned by any person(s) other than (i) Chelminski, or (ii) any persons who are Related Persons to Chelminski in accordance with the provisions of Section 4 *BIA*;

1.1.32 "Sale Proceeds" means the cash consideration (and no other consideration whatsoever) which is actually received (as and when received) by Chelminski, or any Related Persons to Chelminski, after deduction therefrom of all set-offs, deductions, claims and any other reductions contemplated by the terms, conditions and provisions of the Sale, as well as all agent's commissions, finder's fees and professional fees incurred in order to complete the Sale. Sale Proceeds exclude any amounts paid or payable to Chelminski resulting from Chelminski's sale or transfer of the Chelminski Claim;

1.1.33 "Secured Claims" means the claims of all Secured Creditors, to the extent of the value of the Security held by each Secured Creditor, as assessed by each such Secured Creditor and accepted by the Trustee or as determined by the Court;

1.1.34 "Secured Creditors" means all persons falling within the definition of "secured creditor" as set forth in Section 2(1) *BIA* and "**Secured Creditor**" means any of them;

1.1.35 "Trustee" means RSM Richter Inc., the trustee under the Debtor's Notice of Intention to Make a Proposal and the trustee named herein;

1.2 The paragraph headings herein contained are for ease of reference only, shall not form part of the Proposal and shall not be utilized, in any manner whatsoever, in the interpretation of the Proposal.

1.3 Whenever the context so provides, all references to the masculine shall include the feminine and *vice versa* and all references to the singular shall include the plural and *vice versa*.

1.4 All annexes to this document shall be deemed to form part of the Proposal.

1.5 In the event of any inconsistencies or discrepancies between the English language version of the Proposal and the French language version of the Proposal, the English language version of the Proposal shall govern and prevail under all circumstances.

2. EMPLOYEE CLAIMS

2.1 Subject to **Paragraphs 2.2** and **2.3** hereof, all Employee Claims will be paid in full, immediately after Approval.

2.2 With respect to all of the Employee Creditors who are currently employed by the Debtor, all of their Employee Claims have been or shall have been fully paid by the Debtor to such Employees, in the normal course of the Debtor's business.

2.3 With respect to the Employee Creditors who are not currently employed by the Debtor (being, for greater certainty, all of the Employee Creditors other than those referred to in **Paragraph 2.2** hereof), all of their Employee Claims will be paid in full on the latest of the following dates, namely:

2.3.1 5 days after acceptance of a valid proof of claim from such Employee Creditor or the Court's definitively determining such proof of claim to be valid;

2.3.2 the date of Approval; or

2.3.3 the date of receipt of the relevant certificates required in virtue of Section 46 of the *Employment Insurance Act*, Canada.

2.4 The Debtor undertakes to request all relevant certificates required in virtue of Section 46 of the *Employment Insurance Act*, Canada upon acceptance of each Employee Claim.

3. **CROWN CLAIMS**

3.1 All Crown Claims, to the extent not already paid by the Debtor in the ordinary course of the Debtor's business, shall be paid in full, within 6 months after Approval or as may otherwise be arranged with the Crown.

4. **PROPOSAL EXPENSES**

4.1 All Proposal Expenses, to the extent not already paid by the Debtor in the ordinary course of the Debtor's business, shall be paid by the Debtor in priority to all Preferred Claims and Ordinary Claims.

5. **SECURED CLAIMS**

5.1 All Secured Claims other than the Chelminski Claim shall be paid in accordance with existing agreements or as may be otherwise arranged with each of the Secured Creditors.

5.2 For greater certainty:

5.2.1 the Proposal is not addressed to Secured Creditors to the extent of their Secured Claims (except for Chelminski and the Chelminski Claim); and

5.2.2 all Secured Creditors and their Secured Claims (except for Chelminski and the Chelminski Claim) shall not be, in any manner whatsoever, affected or bound by the Proposal to the extent of their Secured Claims.

6. **SUBSEQUENT CLAIMS**

6.1 All claims arising in respect of property supplied, services rendered or other consideration given to the Debtor subsequent to the Proposal Date, including, without limitation, all salaries, remuneration and other compensation of the Debtor's employees for current services, have been or shall be paid in full by the Debtor in the ordinary course of the Debtor's business.

7. **PREFERRED CLAIMS**

7.1 Within 60 days following Approval or as may otherwise be arranged with each individual Preferred Creditor, all Preferred Claims of Preferred Creditors, without any interest whatsoever thereon, shall be paid prior to payment of all Ordinary Claims and after payment of all Crown Claims and Employee Claims.

8. **DISCLAIMED LEASES**

8.1 All of the Landlords of and in respect of all of the Disclaimed Leases (with the sole exception of the Landlords in respect of the Disclaimed Leases set forth and enumerated in the **ANNEX** hereto) shall be entitled to file a proof of claim for an amount equal to the lesser of:

8.1.1 the aggregate of:

- (a) the rent provided for in the Disclaimed Lease for the first year of the Disclaimed Lease following the date on which the disclaimer thereof became or becomes effective; and
- (b) 15% of the rent for the remainder of the term of the Disclaimed Lease after that year; and

8.1.2 3 years' rent.

8.2 Each of the Landlords of and in respect of each of the Disclaimed Leases set forth and enumerated in the **ANNEX** hereto shall be entitled to file a proof of claim for the actual losses incurred by each such Landlord resulting from the disclaimer of the relevant Disclaimed Lease.

8.3 All Landlords and Landlord Claims shall be included in the class of Ordinary Creditors and Ordinary Claims under the Proposal such that, for greater certainty, all Landlords shall be deemed to be and treated as Ordinary Creditors and all Landlord Claims shall be deemed to be and shall be treated as Ordinary Claims under the Proposal.

9. **ORDINARY CLAIMS**

9.1 At any time prior to August 31, 2008, any Ordinary Creditor may elect in writing (as provided for in its proof of claim or in any other manner acceptable to the Trustee) to receive the lesser of \$1,000.00 or the amount of its Ordinary Claim or to irrevocably and unconditionally reduce such Ordinary Claim to \$1,000.00, whereupon:

9.1.1 any such Ordinary Claim in excess of \$1,000.00 shall be deemed, for all purposes, to have been irrevocably and unconditionally reduced to \$1,000.00 and the Ordinary Creditor having an Ordinary Claim in excess of \$1,000.00 shall be deemed to have irrevocably and unconditionally waived and renounced to any rights to file a proof of claim in this Proposal in excess of \$1,000.00 or to participate in any further Dividends or any Additional Dividend; and

9.1.2 any such Ordinary Creditor shall be treated as an Electing Creditor and such Ordinary Creditor's Ordinary Claim shall be treated as an Electing Creditor Claim under this Proposal.

9.2 The following shall be paid by the Debtor without any interest thereon whatsoever, in full and final settlement, release and discharge of all Ordinary Claims, on the following dates (collectively the "**Dividends**"), namely:

- 9.2.1** the full amount of all Electing Creditor Claims shall be paid to the Trustee on or before September 30, 2008 for distribution to all Electing Creditors as herein set forth, in full and final settlement, release and discharge of all Electing Creditor Claims;
- 9.2.2** an amount of \$1.5 million, less all amounts set forth in **Section 9.2.1** hereof, shall be paid by the Debtor to the Trustee on or before September 30, 2008, for distribution to all Ordinary Creditors (other than Electing Creditors) as herein set forth;
- 9.2.3** an additional amount of \$1.5 million shall be paid by the Debtor to the Trustee on or before January 31, 2009 for distribution to all Ordinary Creditors (other than Electing Creditors) as herein set forth;
- 9.2.4** a further additional amount of \$3 million shall be paid by the Debtor to the Trustee on or before January 31, 2010 for distribution to all Ordinary Creditors (other than Electing Creditors) as herein set forth; and
- 9.2.5** a final amount of \$3 million shall be paid by the Debtor to the Trustee on or before February 10, 2011 for distribution to all Ordinary Creditors (other than Electing Creditors) as herein set forth.

9.3 All amounts referred to in **Sections 9.2** and **10.1** hereof (if applicable) shall be paid by the Debtor to the Trustee on or before each of the respective dates therein set forth and shall thereafter be distributed by the Trustee to the Ordinary Creditors, according to the amount of their respective proven Ordinary Claims, as follows:

- 9.3.1** the amount set forth in **Section 9.2.1** hereof shall be distributed by the Trustee to the Electing Creditors as set forth in **Section 9.2.1** hereof; and
- 9.3.2** the amounts set forth in **Sections 9.2.2** through **9.2.5** hereof and **Section 10.1** hereof (if applicable) shall be distributed by the Trustee to the Ordinary Creditors (other than the Electing Creditors) on a *pro rata* basis, according to the amounts of their respective proven Ordinary Claims.

9.4 The Debtor shall be entitled, at any time whatsoever, to prepay the Dividends or any Additional Dividend (if applicable), in whole or in part, without any indemnity or penalty whatsoever.

9.5 The Dividends as well as any Additional Dividend (if applicable), without any interest whatsoever thereon, once paid by the Debtor to the Trustee in accordance with the provisions of this Proposal, shall constitute full and final settlement of and shall operate as a complete release and discharge of all Ordinary Claims.

10. ADDITIONAL DIVIDEND TO ORDINARY CREDITORS

10.1 Notwithstanding and in addition to the provisions of **Section 9.2** hereof, in the event that a Sale occurs at any time prior to (but not after) December 31, 2010 then, in addition to the Dividends, the Debtor shall pay to the Trustee for distribution to the Ordinary Creditors (other than the Electing Creditors) as herein set forth, one of the following amounts (the "**Additional Dividend**") within one of the following delays, namely:

10.1.1 if such Sale occurs at any time up to and including (but not after) December 31, 2008, an amount equal to 50% of the Net Sale Proceeds shall be paid within 60 days immediately following and *pro rata* to the actual reception by Chelminski or any Related Persons to Chelminski of the Sale Proceeds (or each portion thereof);

10.1.2 if such Sale occurs at any time from and after January 1, 2009 up to and including (but not after) December 31, 2009, an amount equal to 20% of the Net Sale Proceeds shall be paid within 60 days immediately following and *pro rata* to the actual reception by Chelminski or any Related Persons to Chelminski of all of the Sale Proceeds (or each portion thereof); or

10.1.3 if such Sale occurs at any time from and after January 1, 2010 up to and including (but not after) December 31, 2010, an amount equal to 10% of the Net Sale Proceeds shall be paid within 60 days immediately following and *pro rata* to the actual reception by Chelminski or any Related Persons to Chelminski of all of the Sale Proceeds (or each portion thereof).

10.2 Absolutely no Additional Dividend shall be paid by the Debtor in the event that any Sale occurs after December 31, 2010.

10.3 In the event of any dispute, of any nature whatsoever, as to the occurrence and date of occurrence of a Sale, the amount or calculation of any Sale Proceeds, the amount or calculation of any Chelminski Taxes, the amount or calculation of any Net Sale Proceeds or any other matter whatsoever pertaining to any Sale, Sale Proceeds, Chelminski Taxes, Net Sale Proceeds or the amount or calculation of any Additional Dividend (a "**Dispute**"), such Dispute shall be submitted to and adjudicated by a sole arbitrator mutually designated by the Trustee and Chelminski or, failing such mutual designation, by a sole person appointed pursuant to the relevant provisions of the *Code of Civil Procedure of Quebec* (the "**Arbitrator**"). The Arbitrator shall be entitled to deal with, adjudicate and decide the Dispute in the broadest possible sense and in such respect:

10.3.1 the Arbitrator shall be entitled to establish and follow such rules of procedure and evidence as the Arbitrator, in the Arbitrator's sole discretion, deems appropriate;

10.3.2 all decisions, adjudications and determinations by the Arbitrator (whether preliminary, interlocutory or final) shall be final and binding upon the Debtor, Chelminski, the Trustee and the Ordinary Creditors, to the complete and absolute exclusion of the jurisdiction of all courts and tribunals whatsoever;

10.3.3 the Arbitrator shall not act as an "amiable compositeur" (as envisaged by the relevant provisions of the *Civil Code of Procedure of Québec*); and

10.3.4 subject to all of the foregoing, the arbitration of any Dispute by the Arbitrator shall be governed by the relevant provisions of Articles 940 and following of the *Civil Code of Procedure of Québec*.

10.4 In the event that any Sale occurs prior to (but not after) December 31, 2010, the Debtor shall inform the Trustee as to the full details thereof (including, without limitation, full details of the Sale Proceeds) and furnish the Trustee with copies of all contracts, agreements and other documentation evidencing and pertaining to such Sale. At any time prior to (but not after) December 31, 2010, Chelminski shall, within 30 days of the Trustee's written request therefor, deliver to the Trustee a written solemn affirmation from Chelminski (in form and substance satisfactory to the Trustee, acting reasonably) confirming that no Sale has occurred. The Trustee shall have no obligation whatsoever to monitor whether or not a Sale has occurred beyond the Trustee relying on all of the foregoing.

11. CLAIMS AGAINST DIRECTORS

11.1 In accordance with Section 50(13) *BIA*, Approval of the Proposal shall be deemed, for all purposes whatsoever, to constitute the complete release and discharge of all claims, of any nature or source whatsoever, of all Creditors and any other persons against all of the Debtor's past and present directors which arose before the Proposal Date and which relate to obligations of the Debtor where such directors are by law liable in their capacity as directors for payment of such obligations.

11.2 Nothing in the Proposal shall be deemed, in any manner whatsoever, to constitute any acknowledgement of any liability or obligations of any of the Debtor's past or present directors.

12. COMMITTEE

12.1 A committee (the "**Committee**") of up to 5 individuals shall be appointed by the Ordinary Creditors at a meeting of the Creditors called to consider the Proposal. Such Committee shall be thereafter deemed to have been formed and constituted for the purposes hereafter set forth.

12.2 The powers of the Committee shall be limited to the following:

12.2.1 to advise the Trustee in connection with the Trustee's actions under the Proposal, as the Trustee may, from time to time, request;

12.2.2 to postpone, suspend or cause the postponement or suspension of Approval, if deemed necessary by the Trustee and the Committee;

12.2.3 to advise the Trustee concerning any dispute which may arise as to the validity or valuation of any proofs of claim under the Proposal;

12.2.4 to receive reports regarding the operations of the Debtor, upon request and only through the Trustee;

12.2.5 to agree to the amount or calculation of any Additional Dividend (if applicable); and

12.2.6 to authorize the deferment of any payment of any of the Dividends or the Additional Dividends (if applicable) under the terms of **Sections 9.2 or 10.1** hereof (if applicable), either in whole or in part, and entirely at the discretion of the Committee.

13. **REVIEWABLE TRANSACTIONS, PREFERENTIAL PAYMENTS, ETC.**

13.1 All of the provisions of and all rights, remedies and recourses under and/or pursuant to:

13.1.1 Sections 91 through 101 *BIA*;

13.1.2 Articles 1631 through 1636 of the *Civil Code of Québec*; and

13.1.3 all other provisions of law, rights, remedies and recourses similar to the provisions of law, rights, remedies and recourses set forth in **Sections 13.1.1** and/or **13.1.2** hereof in any province of Canada other than the Province of Québec,

shall not, in any manner whatsoever, apply to this Proposal, such that:

13.1.4 all of such provisions, rights, remedies and recourses and any claims based thereon shall be completely unavailable to the Trustee or any Creditors against the Debtor, any of the Debtor's property, any other Creditor or any other person whatsoever; and

13.1.5 the Trustee and all of the Creditors shall be deemed, for all purposes whatsoever, to have irrevocably and unconditionally waived and renounced to such provisions, rights, remedies and recourses and any claims based thereon against the Debtor, the Debtor's property, any other Creditor or any other persons,

arising from and/or as a result of any matter whatsoever which occurred at any time prior to the Proposal Date.

14. **CHELMINSKI CLAIM**

14.1 Conditional upon Approval of the Proposal, Chelminski hereby unconditionally and irrevocably:

14.1.1 subordinates and postpones the entire Chelminski Claim to and in favour of full payment of all of the Dividends and any Additional Dividend (if applicable), such that Chelminski shall not be entitled to receive any payment from the Debtor of any principal of or interest on the Chelminski Claim unless and until all of the Dividends and any Additional Dividend (if applicable), shall have been fully paid to the Ordinary Creditors as set forth in the Proposal; and

14.1.2 waives and renounces to any right to prove the whole or any portion of the Chelminski Claim as an Ordinary Claim under the Proposal.

14.2 Nothing set forth in **Section 14.1** hereof shall restrict or prohibit any sale or transfer by Chelminski of the Chelminski Claim, provided always that such Chelminski Claim has not been repaid by the Debtor and remains owing by the Debtor.

14.3 The provisions of **Section 14.1** hereof shall survive:

14.3.1 any annulment of the Proposal; or

14.3.2 any bankruptcy of the Debtor occurring after Approval but prior to satisfaction of the Proposal.

14.4 The provisions of **Sections 14.1** and **14.3** hereof are subject to the suspensive condition of Approval, such that the failure of Approval shall automatically render the provisions of **Sections 14.1** and **14.3** hereof null, void and inoperative for all purposes.

14.5 Except to the extent affected by the subordination, postponement, waiver and renunciation set forth in **Section 14.1** hereof, the Chelminski Claim will be and remain unaffected by the Proposal.

15. POWERS OF THE TRUSTEE

15.1 Subject to the rights of the Secured Creditors, the Trustee shall have the following rights, powers and authority, namely:

15.1.1 to receive periodic reports from the Debtor on its business operations and activities;

15.1.2 to have full access to the Debtor's premises as well as the Debtor's books, records and documents in order to obtain such information on the Debtor's activities as the Trustee may consider appropriate, in its sole discretion; and

15.1.3 to examine, accept or contest any security or alleged security of any Secured Creditor or the evaluation thereof.

15.2 The rights, powers and authority set forth and enumerated in **Section 15.1** hereof are in addition to and not in lieu of all of the Trustee's rights, powers and authorities under the *BIA* and any other applicable laws.

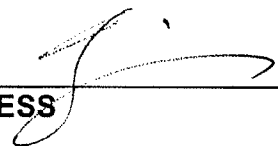


16. **TRUSTEE**

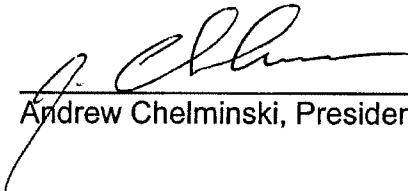
16.1 The Trustee will be the trustee under the Proposal. All monies payable to the Creditors affected by the Proposal shall be paid over to the Trustee which shall make all payments provided for hereunder (including, without limitation, payment of all Dividends), in accordance with the provisions of the Proposal.

Montreal, Province of Québec, Canada
this 28th day of March, 2008

**BENTLEY LEATHERS INC./
CUIRS BENTLEY INC.**
Per:

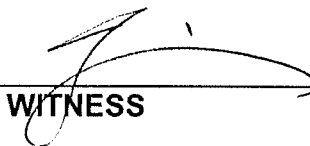


WITNESS



Andrew Chelminski, President

CHELMINSKI hereby agrees to be bound by the provisions of all of **Section 14** hereof.



WITNESS



ANDREW CHELMINSKI

Bentley Leathers Inc.
Annexe A to the Proposal

Store #	Store Type	Mall	City	Pr	Landlord/Mangement Co.
86584	Access	Carlingwood S.C.	Ottawa	ON	20 Vic Management Inc.
86841	Access	Station MI.	Sault Ste. Marie	ON	Algoma Central Properties Inc.
85617	Bentley	Place Alxis Nihon	Montreal	QC	Alexis Nihon REIT
90695	Bentley	Park Royal S.C.	Vancouver	BC	Park Royal S.C. Holdings Ltd
86294	Bentley	Jane Finch MI.	Toronto	ON	Arcturus Realty Corporation
86604	Evex	212 Queen St.	Toronto	ON	Sonica Property MGMT Co. Inc
89615	Evex	Spring Hill Village	Calgary	AB	C.P. & E Consulting Ltd.
83420	Xcetera	Micmac MI.	Dartmouth	NS	Ivanhoe Cambridge
86408	Xcetera	Cambridge Ctr.	Cambridge	ON	Morguard REIT Ltd.
86412	Xcetera	Pen Ctr.	St. Catharines	ON	20 Vic Management Inc.
86449	Xcetera	Oshawa Ctr.	Oshawa	ON	Ivanhoe Cambridge
86490	Xcetera	Burlington MI.	Burlington	ON	Ivanhoe Cambridge
86494	Xcetera	Mapleview S.C.	Burlington	ON	Ivanhoe Cambridge
86495	Xcetera	Centerpoint MI.	Willowdale	ON	Morguard REIT Ltd.
86522	Xcetera	Stone Road Mall	Guelph	ON	Oxford Properties Group Inc.
86525	Xcetera	Billings Bridge Plaza	Ottawa	ON	20 Vic Management Inc.
89467	Xcetera	Marlborough MI.	Calgary	AB	20 Vic Management Inc.
89486	Xcetera	Sunridge MI.	Calgary	AB	Ivanhoe Cambridge
90438	Xcetera	Brentwood MI.	Burnaby	BC	20 Vic Management Inc.
90468	Xcetera	Coquitlam Ctr.	Coquitlam	BC	Morguard REIT Ltd.
85473	Xcetera	Gal. de Terrebonne	Terrebonne	QC	Westcliff Dvps. Ltd.
	Warehouse	Brampton Warehouse	Brampton	ON	Minuk Construction

Bentley Leathers Inc.
Condensed Statement of Affairs
As at March 28, 2008
(As declared and estimated by the Debtor Company)

LIABILITIES

Secured Creditors	\$29,320,572.05
Preferred Creditors	-
Ordinary Creditors	<u>30,426,614.02</u>
	<u>\$59,747,186.07</u>

ASSETS
(encumbered)

Accounts receivable	\$ 1,025,000.00
Inventory	17,800,000.00
Vehicle	23,000.00
Intercompany receivables	-
Loans receivables	-
Investment in subsidiary	-
Cash on hand used by pay post-filing obligations	Unknown
Store furniture and fixtures, including leasehold improvements, computer system software, telephone system, etc.	Unknown
	<u>\$18,848,000.00</u>
DEFICIENCY	<u>\$(40,899,186.07)</u>

I, Andrew Chelminski, President of Bentley Leathers Inc., do swear that this statement is to the best of my knowledge a full, true and complete statement of its affairs on March 28, 2008 and fully disclose all property of every description that is in its possession and or that may devolve on it in accordance with Section 67 of the Act.

(signed) Andrew Chelminski _____

SWORN before me in the City of
Montréal in the Province of Québec
this 28th day of March, 2008.

(signed) R. Rudnicki _____

(Français – au recto)

DANS L'AFFAIRE DE LA PROPOSITION DE CUIRS BENTLEY INC., personne morale légalement constituée et dûment incorporée ayant son siège social et son principal établissement commercial au 3700, rue Griffith, Bureau 200, Saint-Laurent, Québec H4T 2B3.

IN THE MATTER OF THE PROPOSAL OF BENTLEY LEATHERS INC., a body politic and corporate, duly incorporated according to law and having its head office and its principal place of business at 3700 Griffith, Suite 200, St-Laurent, Québec H4T 2B3.

La liste suivante des créanciers a été préparée à partir des documents remis au syndic et ne constitue pas l'acceptation d'une réclamation ou de réclamations.

The following list of creditors has been prepared from documents submitted to the Trustee and does not constitute acceptance of any claim or claims.

CRÉANCIERS GARANTIS / SECURED CREDITORS

MONTANT / AMOUNT

Voir liste ci-jointe
See list attached

\$29,320,572.05

CRÉANCIERS PRIVILÉGIÉS / PREFERRED CREDITORS

Voir liste ci-jointe
See list attached

-

CRÉANCIERS CHIROGRAPHAIRES / ORDINARY CREDITORS

Voir liste ci-jointe
See list attached

\$30,426,614.02

LISTE SUPPLÉMENTAIRE / SUPPLEMENTARY LIST

- | | |
|---|--|
| 1. Monsieur François Leblanc (séquestre officiel) | 14. Bell Canada (Section faillite et insolvabilité) |
| 2. Ministère du Revenu du Québec (TPS) | 15. Hydro-Québec (Section du risque) |
| 3. Ministère du Revenu du Québec (TVQ) | 16. Commission de la santé et de la sécurité du travail |
| 4. Ministère du Revenu du Québec (DAS) | 17. M ^{re} Gerald F. Kandestin, Kugler Kandestin, S.E.N.C.R.L. |
| 5. Ministère du Revenu du Québec (Immeuble) | 18. Mr. Stanley Wener |
| 6. Agence des douanes et du revenu du Canada - Impôt | 19. M ^{re} Denis St-Onge, Gowling Lafleur Henderson, s.r.l. |
| 7. Agence des douanes et du revenu du Canada (DAS) | 20. Monsieur Marcel Roy, Demers Beaulne Lachance |
| 8. Agence des douanes et du revenu du Canada
(Section faillite et insolvabilité) | 21. Monsieur Michel Gendron, M.B.A., FTM Capital Inc. |
| 9. Commission des normes du travail | 22. Mr. Tony Morsani, Scotiabank |
| 10. Dun & Bradstreet du Canada ltée | 23. Monsieur Michel Hurd, Sports Industry Credit Association |
| 11. Equifax Canada Inc., Montréal | 24. M ^{re} Wolfgang Kaufmann, Daoust Vukovich LLP |
| 12. Equifax Canada Inc., Toronto | 25. M ^{re} Chantal Labelle, LL.B., Lamarre Perron Lambert Vincent |
| 13. EULER-ACI, M. Tony Sullo, vice-président régional | 26. Monsieur Jacques Jammes, Revenu Québec |
| | 27. Me Marc Flynn, Blake, Cassels & Graydon LLP |
| | 28. Mr. Andrew Chelminski, Bentley Leathers Inc. |

Nom/Name	Adresse/Address	Montant/Amount
Créanciers garantis / Secured Creditors		
ANDREW CHELMINSKI	299 LONDON DRIVE BEACONFIELD QC H9W 5Z1	2,486,883.20
BANQUE DE DEVELOPPEMENT DU CANADA	BDC BUILDING, 5 PLACE VILLE MARIE BUREAU 600 MONTREAL QC H3B 5E7	6,750,000.00
CIBC EQUIPMENT FINANCE LIMITED	1155 RENE-LEVESQUE BLVD WEST SUITE 2902 MONTREAL QC H3B 2L3	3,480.37
CIT FINANCIAL LIMITED	1155 RENE-LEVESQUE BLVD WEST SUITE 2902 MONTREAL QC H3B 2L3	726,569.87
DELL FINANCIAL SERVICES CANADA	155 GORDON BAKER ROAD SUITE 501 TORONTO ON M2H 3N5	1,207,492.83
IBM CANADA LTD	275 VIGER E. MONTREAL QC H2X 3R7	67,412.44
NATIONAL BANK OF CANADA	800 DE LA GAUCHETIERE OUEST REZ DE CHAUSSEE MONTREAL QC H3B 4L2	15,692,219.00
THE BANK OF NOVA SCOTIA	1002, RUE SHERBROOKE OUEST BUREAU 250 MONTREAL QC H3A 3L8	2,286,494.34
WENDY REDFERN	1830 BAYSWATER UNIT #3 LONDON ON N6G 0A9	100,000.00
Créanciers garantis / Secured Creditors		29,320,572.05
Créanciers chirographaires/Ordinary Creditors		
1529452 ONTARIO LIMITED	C/O PEMBROKE MALL 1100 PEMBROKE ST. EAST, SUITE 325 PEMBROKE ON K8A 6Y7	1,514.01
1540709 ONTARIO LIMITED	C/O DARTON PROPERTY ADVISORS 1642 MERIVAL RD. OTTAWA ON K2G 4A1	17.45
20 VIC MANAGEMENT INC.	MARLBOROUGH MALL 515 MARLBOROUGH WAY NE., SUITE 1464 CALGARY AB T2A 7E7	27.44
20 VIC MANAGEMENT INC.	CARLINGWOOD MALL ADMIN.OFFICE 2121 CARLING AVE., SUITE 201 OTTAWA ON K2A 1H2	1,912.56
20 VIC MANAGEMENT INC.	WESTBROOK MALL #58A - 1200 - 37TH ST. SW, CALGARY AB T3C 1S2	10,726.97
20 VIC MANAGEMENT INC.	C/O TORONTO DOMINION SQUARE 1550 HOME OIL TOWER, 324 - 8TH AVE. SW CALGARY AB T2P 2Z2	184.74
20 VIC MANAGEMENT INC.	CARLINGWOOD MALL ADMIN. OFFICE 2121 CARLING AVE., SUITE 201 OTTAWA ON K2A 1H2	195.10
20 VIC MANAGEMENT INC.	C/O HALIFAX SHOPPING CENTRE 7001 MUMFORD RD., SUITE 202 HALIFAX NS B3L 4N9	198.81
20 VIC MANAGEMENT INC.	C/O CALGARY EATON CENTRE 1550 HOME OIL TOWER, 324 - 8TH AVE. SW CALGARY AB T2P 2Z2	737.18
20 VIC MANAGEMENT INC.	MARLBOROUGH MALL 515 MARLBOROUGH WAY NE., SUITE 1464 CALGARY AB T2A 7E7	104.25
20 VIC MANAGEMENT INC.	C/O TORONTO DOMINION SQUARE 1550 HOME OIL TOWER, 324 - 8TH AVE. SW CALGARY AB T2P 2Z2	124.15
20 VIC MANAGEMENT INC.	MARLBOROUGH MALL 515 MARLBOROUGH WAY NE., SUITE 1464 CALGARY AB T2A 7E7	149.37
20 VIC MANAGEMENT INC.	C/O HALIFAX SHOPPING CENTRE 7001 MUMFORD RD., SUITE 202 HALIFAX NS B3L 4N9	159.44
24 / 7 INTERNATIONAL	140 ROUTE 17 NORTH, SUITE 318 PARAMUS NJ 7652	72,177.75
3648084 CANADA INC.	1175, CH. INDUSTRIEL SAINT-NICOLAS QC G7A 1A6	1,142.04
3934390 CANADA INC.	C/O MORGUARD INVESTMENTS LIMITED LAWSON HEIGHTS MALL, 134 PRIMROSE DR. SASKATOON SK S7K 5S6	576.00
407 EXPRESS TOLL ROUTE	P.O. BOX 407 STATION D SCARBOROUGH ON M1R 5J8	2,564.06
4277635 CANADA INC	P.O. BOX 40, STATION B MONTREAL QC H3B 3J5	16,772.70
511398 NB INC.	1 WESTMOUNT SQUARE SUITE 1910 WESTMOUNT QC H3Z 2P9	235.05
61345 MANITOBA LTD.	PORTAGE LA PRAIRIE MALL ADM.OFF., 2450 SASKATCHEWAN AVE. W. PORTAGE LA PRAIRIE MB R1N 3N8	4,472.86
713949 ONTARIO LTD	C/O MORGUARD INVESTMENTS 1200 ST.LAURENT BLVD.,BOX 199 OTTAWA ON K1K 3B8	537.20
9096-8504 QUEBEC INC.		2,017.69
9130-1093 QUEBEC INC.	C/O CARREFOUR FRONTENAC 2700 LAURIER BLVD., SUITE 1000 STE-FOY QC G1V 4J9	7.08
9130-1188 QUEBEC INC.	C/O CENTRE COMMERCIAL R.D.L 2700 LAURIER BLVD., SUITE 1000 STE-FOY QC G1V 4J9	14.71
9130-1188 QUEBEC INC.	C/O CARREFOUR RIMOUSKI 2700 LAURIER BLVD., SUITE 1000 STE-FOY QC G1V 4J9	86.23
9146-6946 QUEBEC INC.	CARREFOUR CHAMPETRE BROMONT 6000, BOUL DE ROME, SUITE 410 BROSSARD QC J4Y 0B6	Unknown
95 AND SUNNY	7211 EAST SOUTHERN AVENUE SUITE 11 MESA AZ 85242	83.99
A.T. CROSS CANADA	BOX B9315 BOX 9100 POSTAL STATION F TORONTO ON MMY 3A5	476.37
AAA ALARM SYSTEMS	180 NATURE PARK WAY WINNIPEG MB R3P 0X7	84.00
ABC CLEANING SERVICES	SURREY PLACE P.O. BOX 33517 SURREY BC V3T 5R5	10.60
ABELL PEST CONTROL INC	190 COLONNADE RD SOUTH UNIT 20 NEPEAN ON K2E 7J5	31.80
ABLE SECURITY LOCKSMITHS	179 SPARKS STREET OTTAWA ON K1P 5B9	188.31
ACCEL ELECTRIC	2350 STEVENAGE DR. OTTAWA ON K1G 3W3	195.62
ACCESSORY CONCEPT INC.	2616 SHERIDAN GARDEN DRIVE OAKVILLE ON L6J 7Z2	189,868.97
ACCESSORY NETWORK (USA)	2200 YONGE STREET SUITE 1303 TORONTO ON M4S 2C8	2,524.10
ACCESSORY NETWORK GROUP (KI	C.P. 11013 - DOWNTOWN STATION MONTREAL QC H3C 4T9	95,283.42
ACCUTIME WATCH CORPORATION	1001 AVENUE OF THE AMERICAS SIXTH FLOOR NEW YORK NY 10018-5474	13,861.02
ACKLANDS GRAINGER INC.	P.O. BOX 2110 WINNIPEG MB R3C 3R4	17.32
ADCO 131448 CANADA	5400 ARMAND FRAPPIER ST-HUBERT QC J3Z 1G5	5,435.98
ADIDAS CANADA LIMITED	3210 LANGSTAFF CONCORD ON L4K 5B2	230,024.48
ADP EASY SYRACUSE	P.O. BOX 9001006 LOUISVILLE KY 40290-1006	234.40
AEROPORTS DE MONTREAL MME GENEVIEVE LACOSTE, ANALYST	1100, BOUL.RENE-LEVESQUE OUEST BUREAU 2100 MONTREAL QC H3B 4X8	52.43
AJB SOFTWARE DESIGN INC.	185 THE WEST MALL SUITE 1100 ETOBICOKE ON M9C 5L5	24,806.25
AJM INTERNATIONAL	350 MCCAFFREY ST LAURENT QC H4T 1N1	179.07
ALCAM	7709 - 17E AVE. MONTREAL QC H2A 2S4	163,373.68
ALEXIS NIHON REIT	1 PLACE ALEXIS NIHON 10E ETAGE, SUITE 1010 MONTREAL QC H3Z 3B8	8.88
ALEXIS NIHON REIT	1 PLACE ALEXIS NIHON 10E ETAGE, SUITE 1010 MONTREAL QC H3Z 3B8	4.54
ALGOMA CENTRAL PROPERTIES	421 BAY ST. SUITE 203 SAULT STE. MARIE ON P6A 1X3	5,275.90
ALJANT TELECOMISLAND TEL	P.O. BOX 840 CHARLOTTETOWN PE C1A 7L3	220.94
ALJANT TELECOMMIT	P.O. BOX 2226 STN. CENTRAL RPO HALIFAX NS B3J 3C7	2,303.44
ALJANT TELECOMNBTEL	P.O. BOX 5555 ST. JOHN NB E2L 4V6	2,322.42
ALJANT TELECOMNEWTEL	P.O. BOX 12088 ST. JOHN'S NL A1B 4C8	1,449.93
AMARILLO CONTRACTING INC.	# 102 - 910 9TH STREET EAST SASKATTOON SK S7H 0N1	1,717.20
ANDRE BEAULIEU	100 LEVERT DR. STURGEON FALLS ON P2B 2P2	750.00
ANIGRAPH	5415 RUE EADIE MONTREAL QC H4E 3S5	67.73
ASSOCIATION DES COMMERÇANTS	DES PROMENADES DU CUIVRE 100 TERMINUS RD. W., ROUYN-NORANDA QC J9X 6H7	1.75
ASTRAL MEDIA AFFICHAGE S.E.	1717 BOUL. RENE-LEVESQUE EST BUREAU 210 MONTREAL QC H2L 4T3	108,644.51
ATELIER DE L'AFFICHAGE	687 LEPINE DORVAL QC H9P 1G3	9,952.24
ATLANTIA HOLDINGS INC (I TO	1 TO I LOGISTICS INC. 1442 CLIVEDEN AVENUE DELTA BC V3M 6L9	6,117.75
AUSTIN HOUSE CORP.	4875 DES GRANDES PRAIRIES MONTREAL QC H1R 1X4	12,151.73
AVS TECHNOLOGIE LP	2100 TRANS CANADA HWY SOUTH MONTREAL QC H9P 2N4	16,629.00
B.C. HYDRO POWER AUTHOR.	P.O. BOX 9501 VANCOUVER BC V6B 4N1	7,624.64
B.C. RECYCLING & TRUCKING	11 GALE ST. CORNER BROOK NL A2H 5R5	411.00
BABB SECURITY SYSTEMS	P.O. BOX 1774 ST. JOHN'S NL A1C 5P9	85.50
BAGS FIRST	9494 ST-LAURENT BLVD SUITE 700 MONTREAL QC H2N 1P4	353.40
BAJER ELECTRIQUE INC.	692 GOHIER VILLE ST. LAURENT QC H4L 3H8	3,594.06
BANKERS	3400 BLVD THIMENS ST-LAURENT QC H4R 1V6	3,416.56

Liste de créanciers / List of creditors

Dans l'affaire de la proposition de / In the matter of the Proposal of:
BENTLEY LEATHERS INC.

Nom/Name	Adresse/Address	Montant/Amount
Créanciers chirographaires/Ordinary Creditors		
BARRIE HYDRO INC.	55 PATTERSON RD. P.O. BOX 7000, STN. MAIN BARRIE ON L4M 4V8	1,963.97
BATHURST MALL M.A.	527 QUEEN ST. SUITE 110 FREDERICTON NB E3B 1B8	1.71
BCIMC REALTY CORPORATION	C/O GWL REALTY ADVISORS INC. 25 KING ST. W., 9TH FL. PO BOX 101 TORONTO ON M5L 1E2	36.84
BCIMC REALTY CORPORATION	C/O BENTALL RETAIL SERVICES LP WESTSHORE TOWN CTRE, 2945 JACKLIN RD. VICTORIA BC V8B 5E3	50.40
BCIMC REALTY CORPORATION	AND BOWER PLACE PROPERTY CORP. 4900 MOLLY BANNISTER DR., SUITE 1000 RED DEER AB T4R 1N9	132.00
BCIMC REALTY CORPORATION	AND BOWER PLACE PROPERTY CORP. 4900 MOLLY BANNISTER DR., SUITE 1000 RED DEER AB T4R 1N9	359.42
BELGO LUX INC	5605 AVE DE GASPE SUITE 901 MONTREAL QC H2T 2A4	102,814.01
BELL CANADA	P.O. BOX 9000 STATION DON MILLS NORTH YORK ON M3C 2X7	2,137.64
BELL CANADA	P.O. BOX 1550 STN DON MILLS NORTH YORK ON M3C 3N5	52.63
BELL CANADA	P.O. BOX 8712 SUCC. CENTRE VILLE MONTREAL QC H3C 3P6	422.64
BELL CANADA	CENTRE DE VERSEMENTS CLIENTS C.P. 11490, STATION CENTRE VILLE MONTREAL QC H3C 5R7	678.18
BENSON AUTO PARTS	1000. RUE LANDSDOWNE HAWKESBURY ON K6A 1H7	21.53
BENTALL REAL ESTATE SERVICE	SUITE 770, ONE BENTALL CENTRE 505 BURNARD ST., BOX 89 VANCOUVER BC V7X 1M4	2,303.31
BERTINI CREATIONS INC.	DIV. OF BERTINI CREATIONS INC. 4875 DES GRANDES PRAIRIES MONTREAL QC H1R 1X4	335,270.40
BERTRAND BODY SHOP & WELDING	128, RUE LONGUEIL CP 346 L'ORIGINAL ON K0B 1K0	90.40
BFI CANADA	5566 54 AVENUE SE CALGARY AB T2C 3A5	190.67
BIJOU TERRA	5465 FULLUM MONTREAL QC H2G 2H5	74,564.58
BIJOUX MADAME CLAUDE INC.	92 POINTE AU SABLE RIGAUD QC JOP 1P0	44,418.24
BILLINGS BRIDGE PROMOTION F	2323 RIVERSIDE DRIVE SUITE B001 OTTAWA ON K1H 8L5	216.01
BLUE WATER POWER	P.O. BOX 2140 855 CONFEDERATION ST., SARNIA ON N7T 7L6	786.32
BONNIE DOON SHOPPING CENTRE	C/O MORGUARD INVESTMENTS #255, 82ND AVE. & 83RD ST., EDMONTON AB T6C 4E3	1,175.54
BONSAI GROS-BEC	40 IMBEAULT ST-ALPHONSE-RODRIQUES QC J0K 1W0	20.32
BOW VALLEY LEASEHOLDS LIMIT	205-5TH AVENUE SW SUITE 300 CALGARY AB T2P 2V7	120.40
BRAD-JAY INVESTMENTS LTD.	JANE FINCH MALL 1911 FINCH AVE. W., UNIT 31B TORONTO ON M3N 2V2	112.00
BRAEMAR PEST CONTROL SERVIC	51 DUKE STREET BEDFORD NS B4A 2Z2	23.73
BRANTFORD POWER WENDY, COLLECTION DEPARTMENT	P.O. BOX 515 50 WELLINGTON ST., BRANTFORD ON N3T 6L6	541.00
BRENTWOOD MALL PROMOTION FU	ADMINISTRATION OFFICE #260 - 4567 LOUGHEED HWY., BURNABY BC V5V 3Z6	5.49
BRENTWOOD MALL PROMOTION FU	ADMINISTRATION OFFICE #260 - 4567 LOUGHEED HWY., BURNABY BC V5V 3Z6	22.33
BRIGGS & RILEY TRAVELWARE	P.O. BOX 13724 NEWARK NJ 07188 3724	183,170.99
BRODERIE G.N.M. EMBROIDERY	1825 CHABANEL SUITE 112 MONTREAL QC H4N 2S7	314.97
BROTHERS LOCK & SAFE	607 WALL STREET WINNIPEG MB R3G 2T5	56.50
BRSLP ITF NORTH HILL S.C.	C/O ADMINISTRATION OFFICE 1665 - 1632 14TH AVE. NW, CALGARY AB T2N 1M7	65.71
BUDGET MINI STORAGE BC	163 SCHOOLHOUSE ST. COQUITLAM BC V3K 4X8	839.66
BUGATTI	2323 COHEN ST. LAURENT QC H4R 2N7	106,164.95
BUGDEN SIGNS	285 THORBURN ROAD PO BOX 13921 ST-JOHN'S NL A1B 4G7	1,647.30
BURLINGTON HYDRO ELECTRIC	1340 BRANT ST. BURLINGTON ON L7R 3Z7	2,075.72
BURNAC CORPORATION PROMO FU	800 GRAND LAKE RD. SYDNEY NS B1P 6S9	308.07
BURNAC CORPORATION- MAYFLOW	44 ST. CLAIR AVE. W. TORONTO ON M4V 3C9	14.22
C.B.M. INC.	8370 RUE LABARRE MONTREAL QC H4P 2E7	271,971.99
CABRELLI INC.	9200 RUE MEILLEUR MONTREAL QC H2N 2A9	224,574.06
CADILLAC FAIRVIEW CORP. LTD	C/O GALLERIES CHAGNON 20 QUEEN ST. W., TORONTO ON M5H 3R4	324.84
CADILLAC FAIRVIEW CORP. LTD	C/O CHAMPLAIN PLACE 20 QUEEN ST. W., TORONTO ON M5H 3R4	807.00
CADILLAC FAIRVIEW CORP. LTD	C/O GALLERIES CHAGNON 20 QUEEN ST. W., TORONTO ON M5H 3R4	1,549.92
CADILLAC FAIRVIEW CORP. LTD	C/O CHAMPLAIN PLACE 20 QUEEN ST. W., TORONTO ON M5H 3R4	3,901.32
CADILLAC FAIRVIEW CORP. LTD	C/O CHAMPLAIN PLACE 20 QUEEN ST. W., TORONTO ON M5H 3R4	96.32
CADILLAC FAIRVIEW CORP. LTD	C/O REGENT MALL 20 QUEEN ST. W., TORONTO ON M5H 3R4	131.23
CALEGO INTERNATIONAL INC.	2555 PITFIELD ST. LAURENT QC H4S 1W8	383,817.82
CALGARY AIRPORT AUTHORITY	CALGARY INTERNATIONAL AIRPORT 2000 AIRPORT ROAD N.E., CALGARY AB T2E 6W5	12,378.01
CALGARY HERALD GROUP INC	P.O. BOX 2400 STN M CALGARY AB T2P 0W8	9,054.95
CALGARY LOCK & SAFE	2845 - 23 ST NE #116 CALGARY AB T2E 7A4	132.50
CALLOWAY REIT INC. - LONDON	FIRST PRO SHOPPING CENTRES 700 APPLEWOOD CRESCENT, SUITE 100 VAUGHAN ON L4K 5X3	4,077.86
CAMBRIA TRANSPORT LTD.	1235 TESSIER ST. HAWKESBURY ON K6A 3R1	2,228.19
CAMBRIDGE & N. DUMFRIES HYD	P.O. BOX 1060 1500 BISHOP ST., CAMBRIDGE ON N1R 5X6	1,598.65
CAN-SECURE LTD.	11461, 140 A ST. SURREY BC V3R 3J1	1,102.50
CANADA POST CORPORATION	ACCOUNTS MANAGEMENT GROUP E0680A-2701 RIVERSIDE DR., OTTAWA ON K1A 1L7	302.65
CANADA TIRE	7315 MOUNTAIN SIGHTS MONTREAL QC H4P 2A7	145.63
CANADA UNLIMITED INC.	MUNICH INTERNATIONAL TRADE FAIRS 2842 BLOOR STREET WEST, SUITE 205 TORONTO ON M8X 1B1	40.00
CANADIAN AUSTIN GROUP CO.	GALERIES ORFORD 1700 SHERBROOKE ST., MAGOG QC J1X 5B4	361.69
CANADIAN RED CROSS	170, RUE METCALFE BUREAU 300 OTTAWA ON K2P 2P2	2,714.21
CANDOIT ELECTRIC	84 GLENCOE DRIVE P.O. BOX 242, MOUNT PERL NL A1N 2C2	385.06
CAPITAL GLASS LTD.	616 KINGSWAY S.E. MEDICINE HAT AB T1A 2W9	684.90
CARLINGWOOD MALL MERCHANTS	2121 CARLING AVE. SUITE 201 OTTAWA ON K2A 1H2	4.78
CARLINGWOOD MALL MERCHANTS ASSOCIATION	2121 CARLING AVE. SUITE 201 OTTAWA ON K2A 1H2	1.54
CARREFOUR DE L'ESTRIE HOLDINGS INC	REDCLIFF REALTY MANAGEMENT INC. ADM. OFFICE, 3050 PORTLAND BLVD. SHERBROOKE QC J1L 1K1	9,478.72
CARREFOUR DE L'ESTRIE HOLDINGS INC	REDCLIFF REALTY MANAGEMENT INC. ADM. OFFICE, 3050 PORTLAND BLVD. SHERBROOKE QC J1L 1K1	391.76
CARREFOUR DE L'ESTRIE HOLDINGS INC	REDCLIFF REALTY MANAGEMENT INC. ADM. OFFICE, 3050 PORTLAND BLVD. SHERBROOKE QC J1L 1K1	6,572.22
CARREFOUR DE L'ESTRIE HOLDINGS INC.	REDCLIFF REALTY MANAGEMENT INC. ADM. OFFICE, 3050 PORTLAND BLVD. SHERBROOKE QC J1L 1K1	10,767.95
CARREFOUR DE TROIS-RIVIERES-QUEST	ADMINISTRATION OFFICE 4520 BOULEVARD DES RECOLLETS TROIS RIVIERES QC G8A 4N2	4,474.82
CARREFOUR RICHELIEU REALTIES LTD	C/O PROMENADES DE SOREL 600 DE MAISONNEUVE BLVD. W., S. 2600 MONTREAL QC H3A 3J2	2,134.61
CENTRE VALLEYFIELD LTD.	ADMINISTRATION OFFICE 50 DUFFERIN ST. VALLEYFIELD QC J6S 4W4	683.70
CHAMPION INC.	8182, RUE CASGRAIN MONTREAL QC H2P 2K5	220.74
CHAMPS CANADA INC	2276 CHEMIN ST-FRANCOIS DORVAL QC H9P 1K2	4,434.46
CHARLOTTETOWN MALL MERCHANT	670 UNIVERSITY AVE. SUITE 101, CHARLOTTETOWN PE C1E 1E3	87.42
CHATHAM HYDRO ELLA RAEV, ACCOUNTS PAYABLE ASSOCIATE	320 QUEEN ST. P.O. BOX 70 CHATHAM ON N7M 5K2	1,369.64
CHECK GROUP CANADA	8750 COTE DE LIESSE SUITE 100 MONTREAL QC H4T 1H2	Unknown
CHRL FM 99.5	568 ST-JOSEPH ROBERVAL QC G8H 2K6	450.10
CITY LOCKSMITH LOCK & KEY S	1495 STAR TOP RD OTTAWA ON K1B 3W5	142.80
CITY OF EDMONTON - BL	DEVELOPMENT COMPLIANCE BRANCH, 5TH FL 10250 - 101 STREET NW EDMONTON AB T5J 3P4	2,142.60
CITY OF SASKATOON/UTILITIES	TREASURER'S DEPARTMENT CITY HALL SASKATOON SK S7K 0J5	1,079.59

RSM Richter Inc.
Liste de créanciers / List of creditors
Dans l'affaire de la proposition de / In the matter of the Proposal of:
BENTLEY LEATHERS INC.

Nom/Name	Adresse/Address	Montant/Amount
Créanciers chirographaires/Ordinary Creditors		
CITY OF SUMMERSIDE	275 FITZROY STREET SUMMERSIDE PE C1N 1H9	1,006.87
CITY OF SWIFT CURRENT/UTILITIES	P.O. BOX 340 SWIFT CURRENT SK S9H 3W1	342.77
CITY OF THOMPSON	226 MYSTERY LAKE RD. THOMPSON MB R8N 1S6	60.00
CNIJ	5770 ANDOVER ST-LAURENT QC H4W 1H4	1,462.71
COGIR - PLACE LONGUEUIL	825 ST. LAURENT ST. W. LONGUEUIL QC J4K 2V1	1,176.44
COGIR IN TRUST	FAUBOURG DE L'ILE ADM. OFFICE, 101 CARDINAL-LEGER BLVD. PINCOURT QC J7V 3Y3	1,221.88
COGIR IN TRUST	GALERIES DES SOURCES C/O ADMIN. OFF. 3237 DES SOURCES BLVD. DOLLARD DES ORMEAUX QC H9B 1Z6	1,227.32
COGIR-505 BETHANY	BUREAU ADMINISTRATION, BUREAU 202A C/O CARR. ARGENTEUIL, 505 BETHANY LACHUTE QC J8H 4A8	411.79
COGIR-BEDFORD PLACE	ADMINISTRATION OFFICE 1658 BEDFORD HWY., SUITE 2080 BEDFORD NS B4A 2X9	99.26
COMPAGNIE KIMWOOD LAC-ST-JEAN	CARREFOUR JEANNOIS 1221 MARCOTTE BLVD. ROBERVAL QC G8H 3B8	5,241.41
COMPAGNIE KIMWOOD LAC-ST-JEAN	C/O GALERIES JONQUIERE 1221 MARCOTTE BLVD. ROBERVAL QC G8H 3B8	3,950.14
COMPAGNIE KIMWOOD LAC-ST-JEAN	PLACE DU SAGUENAY 705 DU PONT NORD AVE., ALMA QC G8B 6T5	98.03
COMPLETE MECHANICAL SERVICE	204 NORTH QUEEN ST. ETOBICOKE ON M9C 4Y1	1,866.85
CONCORD SECURITY CORPORATION	4 TH FLOOR 570 GRANVILLE STREET, VANCOUVER BC V6C 3P1	275.60
CONGLOM	4800 BOULEVARD POIRIER ST.LAURENT QC H4R 2C5	101.86
CONTOUR D'IMAGE	3200 RUE FRANCIS-HUGHES LAVAL QC H7L 5A7	71.79
COOKE ET FILS ENR.	730 GERVAIS TROIS-RIVIERES QC G9A 2P8	18.11
COOL SET PRODUCTIONS	380 ASHDALE AVENUE TORONTO ON M4L 2Z2	105.00
CORLITE	910 BEGIN ST. LAURENT QC H4M 2N5	4,036.03
CORLITE INC.	910 BEGIN ST. LAURENT QC H4M 2N5	677.94
CORNWALL ELECTRIC	P.O. BOX 1179 1001 SYDNEY CORNWALL ON K6H 5V3	239.60
CORP. CITY OF KITCHENER	REVENUE DIVISION BOX P.O. BOX 1113, 200 KING ST. WEST KITCHENER ON N2G 4R6	13.06
COTE SOLUTIONS PEST CONTROL	712 COUNTY RD 17 HAWKESBURY ON K6A 2R2	127.20
COUNSEL REAL ESTATE	C/O SUNCOAST MALL SCOTIA PLAZA, 40 KING ST. W., SUITE 3200 TORONTO ON M5H 3Y2	5.96
COUNSEL REAL ESTATE INC.	C/O PORTAGE PLACE SCOTIA PLAZA, STE. 3200, 40 KING ST. W. TORONTO ON M5H 3Y2	968.07
COUNTY FAIR PLAZA LTD.	1020 DAWSON RD. THUNDER BAY ON P7B 1K6	2,922.73
COUNTY OF KINGS/UTILITIES	87 CORNWALLIS ST. P.O. BOX 100, KENTVILLE NS B4N 3W3	48.22
COUR MUNICIPALE COMMUNE DE WATERLOO	417-210 RUE DE LA COUR CASE POSTALE 430 WATERLOO QC J0E 2N0	141.00
COURROIE LANAUDIERE INC.	34-A DE L'INDUSTRIE L'ASSOMPTION QC J5W 2V1	1,837.50
COVE ELECTRIC	20 205 LE BLEU ST. COQUITLAM BC V3K 6Z5	543.25
CREATION BY ALAN STUART	49 WEST 38TH STREET NEW YORK NY 10018	12,046.18
CREIT MANAGEMENT LIMITED IN	SWIFT CURRENT MALL #1 SPRINGS DRIVE SWIFT CURRENT SK S9H 3X6	51.19
CROMBIE DEVELOPMENTS LTD.	C/O AVALON MALL 115 KING ST., STELLARTON NS B0K 1S0	929.96
CROMBIE DEVELOPMENTS LTD.	C/O AVALON MALL 115 KING ST., STELLARTON NS B0K 1S0	1,905.53
CROMBIE DEVELOPMENTS LTD.	C/O PENHORN MALL 115 KING ST., STELLARTON NS B0K 1S0	43.73
CROMBIE DEVELOPMENTS LTD.	C/O SCOTIA SQUARE 115 KING ST., STELLARTON NS B0K 1S0	79.98
CROMBIE DEVELOPMENTS LTD.	C/O AMHERST MALL 115 KING ST., STELLARTON NS B0K 1S0	250.21
CROMBIE DEVELOPMENTS LTD.	C/O HIGHLAND SQUARE 115 KING ST., STELLARTON NS B0K 1S0	372.00
CRONNOX INCORPORATED	P. O. BOX 69513 109 THOMAS ST., OAKVILLE ON L6J 7R4	1,590.00
CSST	1 COMPLEXE DESJARDINS, 30E ETAGE C.P. 3, SUCC. DESJARDINS MONTREAL QC H5B 1H1	90,438.54
CULLIGAN	COMMERCIAL DEPARTMENT PO BOX 4800, REGINA SK S4P 3Y4	39.72
DARTON, ITF 2058790 ONTARIO LTD	C/O DARTON PROP.ADVISORS&MANAGERS WOODBINE CTRE , 500 REXDALE BLVD. ETOBICOKE ON M9W 6K5	2,483.60
DATAVANTAGE	30500 BRUCE INDUSTRIAL PKWY CLEVELAND OH 44139-3942	9,858.87
DATREK	T56110C P.O BOX 56110 POSTAL STATION A TORONTO ON M5W 4L1	500.15
DAVID & GOLIATH MME LISA RICHARDS	1230 S. MYRTIL AVE #401 CLEARWATER FL 33756	992.77
DAY & ROSS INC.	398 MAIN ST. HARTLAND NB E7P 1C6	1,260.90
DECK CONCESSION CANADA MR. ADAM GOLDBERG	9350 DE L'ESPLANADE SUITE 200 MONTREAL QC H2N 1V6	995.75
DEBCO BAG	111 VILLARBOIT CRESCENT CONCORD ON L4K 4K2	794.11
DECOGRAFIX	9617 CLEMENT LASALLE QC H8R 4B4	3,122.26
DEERFOOT MALL (CALGARY) LTD	C/O ADMINISTRATION OFFICE 901 - 64TH AVE. NE., CALGARY AB T2E 7P4	2,001.06
DELMAR INTERNATIONAL	10636 COTE DE LIESSE LACHINE QC H8T 1A5	20,084.05
DEREK ALEXANDER GROUP INC.	210 60TH AVE. S W CALGARY AB T2H 0A9	17,265.92
DIFFUSIONS JOANEL	2592 BLVD. LE CORBUSIER LAVAL QC H7S 2K8	4,786.08
DIFFUSIONS OMNIA INC.	1054 DENISON EST SHEFFORD QC J2M 1Y7	6,754.32
DIRECT ENERGY REGULATED SERVICES	P. O. BOX 2427 EDMONTON AB T5J 2R4	1,198.59
DISTRIBUTION SANI-MONTREAL	C.P. 18041, SUCC. STE-ROSE LAVAL QC H7L 1L5	1,051.99
DM SHOPPING CENTRES INC.	DAWSON MALL ADMIN. OFFICE #41, 11000 - 8TH ST., DAWSON CREEK BC V1G 4K6	3,269.97
DON BELVEDERE FLORIST	6045 CH. COTE DE LIESSE MONTREAL QC H4T 1C3	80.08
DOR CO	5340 BERNDAN LANE R.R. 1, OLDCASTLE ON N0R 1L0	787.58
DOWNSVIEW MOBILE TRUCK WASH	7493 KIMBEL ST. UNIT # 1, MISSISSAUGA ON L5S 1A7	228.96
DSV AIR & SEA INC MRS. BERNADETTE WATTS - ACCOUNTS RECEIV.	1660 TECH AVENUE, UNIT 4 MISSISSAUGA ON L4W 5S7	50.21
E&B(HK) LIMITED	UNIT # 705 & 706, TOWER III 9 SHEUNG YUET ROAD, KOWLOON BAY KOWLOON	7,956.12
EAGLE CREEK INC.	3055 ENTERPRISE COURT VISTA CA 92081	39,930.48
EAGLE EXPRESS LTD.	195 EDGEBROOK CIRCLE NW CALGARY AB T3A 5A3	933.88
EASTGATE SQUARE HOLDINGS IN	REDCLIFF REALTY MANAGEMENT INC. ADM.OFFICE, 75 CENTENNIAL PARKWAY N. STONEY CREEK ON L8E 2P2	11,064.53
EASTSIDE DISTRIBUTION IMP N	5153 BOUL. METROPOLITAIN EST MONTREAL QC H1R 1Z7	97,736.08
EDGECOMBE PROPERTY MANAGEMEN	C/O CENTRE DUVERNAY, BUREAU 208 3100, DE LA CONCORDE BOULEVARD EST LAVAL QC H7E 2B8	829.33
EDITH NADEAU	614 DES VIGNOBLES ROSEMERE QC J7A 4K7	2,798.41
ELPRO INTERNATIONAL INC.	644 DE COURCELLE MONTREAL QC H4C 3C5	1,806,986.75
EMANUEL GERALDO	160 PORT ROYAL ST. WEST MONTREAL QC H3L 3N1	230,406.56
EMBALLAGES MASKA INC.	7450 AVE. PION ST. HYACINTHE QC J2R 1R9	1,057.77
ENBRIDGE - CONSUMERS GAS	PROCESSING DEPARTMENT P.O. BOX 644, SCARBOROUGH ON M1K 5H1	38,414.03
ENERSOURCE HYDRO MISSISSAUG	3240 MAVIS RD. MISSISSAUGA ON L5C 3K1	2,066.97
ENMAX	P.O. BOX 2900 STN. M CALGARY AB T2P 3A7	4,846.42
ENTREPRISES BEL-VITRES 1997	313 PAPINEAU GRANBY QC J2G 5X8	98.76
ENTRETIEN AVANGARDISTE	2487, AVENUE DOLLARD LASALLE QC H8N 1S2	307.02
ENVELOPPE MONTREAL INC.	645 STINSON ST. LAURENT QC H4N 2E6	1,685.91
EPCOR ENERGY SERVICES	P.O. BOX 500, STN M EDMONTON AB T5J 3Y3	762.72
ESP PROMOTIONS	160 ROYAL CREST COURT MARKHAM ON L3R 0A2	1,428.67

RSM Richter Inc.
Liste de créanciers / List of creditors
Dans l'affaire de la proposition de / In the matter of the Proposal of:
BENTLEY LEATHERS INC.

Nom/Name	Adresse/Address	Montant/Amount
Créanciers chirographaires/Ordinary Creditors		
ESSE ENTERPRISE	6287247 CANADA INC. 100 WHITNEY PLACE, THORNHILL ON L4J 6V4	18,250.00
ESSENTIALS ACCESSORY TRENDZ	9150 MEILLEUR SUITE 403 MONTREAL QC H2N 2A5	19,963.19
ESSO IMPERIAL OIL LTD.	90 WYNFORD DRIVE ROM 2051 B, NORTH YORK ON M3C 1K5	15,830.39
ESTAMPAGE GENERAL D'ART	1, RUE HERERT ST-MATHIAS SUR RICHELIEU QC J3L 5A4	54.18
EVELYS CARPET & VINYL	REPAIR & INSTALLATION 54 VALLEYVIEW ROAD, ST. JOHN'S NL A1G 1N2	2,559.30
EVEREST LOCKSMITH INC.	1581 BANK STREET OTTAWA ON K1H 7Z3	419.80
EXPERTS EN ENTRETIEN PRO-NE	C.P. 222 BOUCHERVILLE QC J4B 5J6	3,965.88
EYE SPY ACCESSORIES INC.	30 MACINTOSH BLVD. UNIT 3, CONCORD ON L4K 4P1	7,398.27
FAIRVIEW PARK LEASEHOLDS INC	C/O CADILLAC FAIRVIEW CORP. LTD. 20 QUEEN ST. W., TORONTO ON M5H 3R4	123.17
FAIRVIEW PARK LEASEHOLDS INC	C/O CADILLAC FAIRVIEW CORP. LTD. 20 QUEEN ST. W., TORONTO ON M5H 3R4	5,232.72
FAIRVIEW POINTE-CLAIRE LEASHOLDS	C/O CADILLAC FAIRVIEW CORP. LTD. 20 QUEEN ST. W., TORONTO ON M5H 3R4	19.15
FAIRVIEW POINTE-CLAIRE LEASHOLDS	C/O CADILLAC FAIRVIEW CORP. LTD. 20 QUEEN ST. W., TORONTO ON M5H 3R4	864.57
FAIRVIEW POINTE-CLAIRE LEASHOLDS	C/O CADILLAC FAIRVIEW CORP. LTD 20 QUEEN ST. W., TORONTO ON M5H 3R4	1,043.67
FASHION EXPRESS	P.O. BOX 1036 CHARLOTTE NC 28201-1036	5,753.48
FASHION IMPORT LTD.	685 MONTEE DE LIESSE ST-LAURENT QC H4T 1P5	145,007.49
FAUCET FIX	1443536 ONT.INC 500 EDGEWORTH, OTTAWA ON K2B 5L4	524.70
FEDERAL EXPRESS CANADA LTD.	P.O. BOX 4626 TORONTO STATION A, TORONTO ON M5W 5B4	30.70
FERMOS	4289 MAJEAU MONTREAL NORTH QC H1H 2V7	229.14
FERO WASTE & RECYCLING INC	1300 BERRY ROAD MONCTON NB E1E 4R8	68.10
FESTIVAL HYDRO	P.O. BOX 397 STRATFORD ON N5A 6T5	190.54
FIRST CAPITAL (GLOUCESTER)	FCB PROPERTY MANAGEMENT SERV.LP GLOUCESTER CTRE, 1980 OGILVIE RD., S.149 GLOUCESTER ON K1J 9L3	1,113.05
FIRST CAPITAL (NORTHGATE) C	FCB PROPERTY MANAGEMENT SERV. LP C/O NORTHGATE CENTRE, 9499 137TH AVE., S EDMONTON AB T5E 5R8	103.17
FIRST CAPITAL (ST. CATHARIN	FCB PROPERTY MANAGEMENT SERV.LP C/O NEW FAIRVIEW MALL, 285 GENEVA ST. ST. CATHARINES ON L2N 2G1	235.95
FIRST CAPITAL (TILLSONBURG)	FCB PROP. MAN.SERV. LP, SUITE 205 TILLSONBURG TN CTRE, 200 BROADWAY ST. TILLSONBURG ON N4G 5A7	9.30
FLEURISTE ORCH-DECO INC.	399 A, CH. GRANDE-COTE ROSEMERE QC J7A 1L8	372.49
FONDS DE PROMOTION PLACE DU	1401 TALBOT BLVD CHICOUTIMI QC G7H 5N6	52.90
FORTISBC INC	P.O. BOX 8970 STATION MAIN, VANCOUVER BC V6B 4E2	1,182.07
FOSSIL CANADA	PO BOX 4487 POSTAL STATION A, TORONTO ON M5W 4G9	1,209.17
FOULARDS & ACCESSOIRES	SCARVES & ALLIED ARTS INC. 160 RUE ST- VATEUR EST, # 702, MONTREAL QC H2T 1A8	18,023.44
FPI COMINAR	C/O CARREFOUR CHARLESBOURG 8500 HENRI-BOURASSA BLVD., SUITE 147 CHARLESBOURG QC G1G 5X1	1.89
FPI COMINAR INC.	2600 LAURIER BLVD SUITE 285 STE-FOY QC G1V 4T3	714.88
FRANKLIN MILLS, INC	70 FRANKLIN AVENUE BROOKLYN NY 11205	31,941.29
FULTON UMBRELLAS	470 DOUGLAS AVE. TORONTO ON M5M 1H5	47,152.24
G & G GOLF COMPANY	UNIT 302 26730 56TH AVENUE, LANGLEY BC V4W 3X5	2,226.00
G4S CASH SERVICES	(CANADA) LTD PO BOX 5770 STN F, TORONTO ON M4Y 2T1	529.43
GABRIEL R/T INC.	795 1 ERE AVE BUREAU 208, LACHINE QC H8S 4M1	170.93
GAGNON & BRUNET	BARRISTERS & SOLICITORS 1440 STE-CATHERINE OUEST, SUITE 714 MONTREAL QC H3G 1R8	6,473.79
GALERIES CHARLESBOURG INC.	1 WESTMOUNT SQUARE SUITE 1900, WESTMOUNT QC H3Z 2P9	963.46
GALERIES DE LA CAPITALE HOLDINGS INC.	C/O ADMINISTRATION OFFICE 5401 DES GALERIES BLVD., QUEBEC QC G2K 1N4	720.95
GALERIES DE LA CAPITALE HOLDINGS INC.	A/S REDCLIFF REALTY MANAGEMENT INC. 5401 DES GALERIES BLVD QUEBEC QC G2K 1N4	16,191.34
GALERIES DE LA CAPITALE HOLDINGS INC.	A/S REDCLIFF REALTY MANAGEMENT INC. 5401 DES GALERIES BLVD QUEBEC QC G2K 1N4	2,690.18
GALERIES DE LA CAPITALE HOLDINGS INC.	A/S REDCLIFF REALTY MANAGEMENT INC. 55401 DES GALERIES BLVD. QUEBEC QC G2K 1N4	686.01
GALERIES DE LA CAPITALE HOLDINGS LTD	A/S REDCLIFF REALTY MANAGEMENT INC. 5401 DES GALERIES BLVD QUEBEC QC G2K 1N4	23,844.94
GALERIES DU VIEUX PORT	GERMAIN PELLETIER LTEE 750 DU PHARE AVE. W., MATANE QC G4W 3W8	3.49
GALERIES RIVE NORD LIMITED	100 BRIEN BLVD. REPENTIGNY QC J6A 5N4	2.61
GALERIES RIVE NORD LIMITED	100 BRIEN BLVD. REPENTIGNY QC J6A 5N4	7.24
GARAGE CHARTRAND & PINEAU	HIGHWAY 17 ALFRED ON K0B 1A0	456.68
GARDA	1390 RUE BARRE MONTREAL QC H3C 1N4	44.59
GARY'S WINDOW CLEANING	P.O. BOX 29047 HIDDEN VALLEY RPO, CALGARY AB T3A 6L2	128.87
GASTIER M.P. INC.	8455, BOULLANGELIER ST-LEONARD QC H1P 2C5	1,015.88
GAZ METROPOLITAIN	C.P. 6115 SUCC. CENTRE VILLE, MONTREAL QC H3C 4N7	2,676.98
GAZIFERE INC.	706 BOUL. GREBER GATINEAU QC J8V 3P8	8.22
GENDI CONSTRUCTION LTD.	2911 KEETS DR. CONQUITLAM BC V3C 6J2	1,689.65
GEORGETOWN MARKET PLACE	1200 SHEPPARD AVE. E. SUITE 106, WILLOWDALE ON M2K 2S5	3,034.73
GEORGETOWN MARKET PLACE PAR	280 GUELPH ST. GEORGETOWN ON L7G 4B1	56.49
GESTION RESSOURCES RICHER I	553, RUE DU PARC INDUSTRIEL SHERBROOKE QC J1C 0J2	473.37
GLOBAL MARKETS	4983 WINDSOR STREET VANCOUVER BC V5W 3H6	30,071.59
GMAC COMMERCIAL FINANCE LLC DELIA NUCCI, BAD DEBTS TEAM LEADER	COMMERCIAL SERVICES DIV.-CRED. 1290 AVENUE OF THE AMERICAS, 3RD NEW YORK NY 10104	Unknown
GODERICH HYDRO	84 WEST ST. GODERICH ON N7A 2K4	443.88
GOLDA'S KITCHEN INC. FRED PRITCHARD, CGA , VICE-PRESIDENT	2885 ARGENTIA ROAD UNIT 6 MISSISSAUGA ON L5N 8G6	Unknown
GOLF TREND	6611 EDWARDS BLVD MISSISSAUGA ON L5T 2H8	179.14
GRAND & TOY	2275 52ND (52E) AVENUE LACHINE QC H8T 2Y8	11,411.03
GRANRIVE DEVELOPMENTS INC.	C/O PLACE DU CENTRE 600 DE MAISONNEUVE BLVD. W., SUITE 2600 MONTREAL QC H3A 3J2	2,109.37
GRAY HAWK (1991) CO. LTD	772 MAIN ST. E. PO BOX 3, HAWKESBURY ON K6A 2R4	1,377.71
GROUP SCULNICK	2215 CHEMIN ST. FRANCOIS DORVAL QC H9P 1K3	5,946.12
GROUPE CGS IMPORTATIONS	135 CHEMIN DU TREMBLAY, SUITE R BOUCHERVILLE QC J4B 7K4	944.58
GROUPE CONVEX	PRESCOTT-RUSSELL C.P. 602, HAWKESBURY ON K6A 2Y2	584.39
GUELPH HYDRO	104 DAWSON RD. GUELPH ON N1H 1A7	1,250.55
GUESS CANADA	GUESS? CANADA CORPORATION # B9122 P.O. BOX 9100, POSTAL STATION F, TORONTO ON M4Y 3A5	582,611.69
GUNNEBO CANADA INC.	9 VAN DER GRAAF COURT BRAMPTON ON L6T 5E5	148.58
HALIFAX REGIONAL MUNICIPAL	P.O. BOX 818 CCRO, HALIFAX NS B3J 2V2	1,574.89
HALK'S DISPOSAL SERVICE	702 RIDGE RD. WEST GRIMSBY ON L3M 4E7	73.85
HALTON HILLS HYDRO ELECTR.	43 ALICE ST. ACTON ON L7J 2A9	594.00
HAMBURG STYLE	6685 ST-JACQUES WEST UNIT 102 MONTREAL QC H4B 1V3	Unknown
HAWKESBURY HYDRO Denise	850 TUPPER STREET HAWKESBURY ON K6A 3S7	48,902.62
HDS RETAIL NORTH AMERICA	36 TORONTO ST. SUITE 1200, TORONTO ON M5C 2C5	6,801.95
HERITAGE TRAVELWARE LTD.	4412 PAYSOPHERE CIRCLE CHICAGO IL 60674	2,068.17
HEYS INTERNATIONAL LTD.	5925 TOMKEN RD. UNIT NO. 18 & 19, MISSISSAUGA ON L4W 4L8	332,134.62
HIGH ACCESSORIES INC	72 68TH STREET GUTTENBERG NJ 7093	5,974.30

RSM Richter Inc.
Liste de créanciers / List of creditors
Dans l'affaire de la proposition de / In the matter of the Proposal of:
BENTLEY LEATHERS INC.

Nom/Name	Adresse/Address	Montant/Amount
Créanciers chirographaires/Ordinary Creditors		
HIGHLAND SQUARE MERCHANTS A	689 WESTVILLE ROAD NEW GLASGOW NS B2H 2J6	39.37
HIGHLAND SQUARE MERCHANTS A	689 WESTVILLE ROAD NEW GLASGOW NS B2H 2J6	104.29
HILLSIDE PROMOTION FUND	#21-1844 HILLSIDE AVENUE VICTORIA BC V8T 2C5	5.38
HOLIDAY LUGGAGE INC.	HOLIDAY DIVISION 4875 GRANDES PRAIRIES BLVD., MONTREAL QC H1R 1X4	2,071,051.95
HOLIDAY UMBRELLA INC.	DIV. OF HOLIDAY UMBRELLA INC. 4855 DES GRANDES PRAIRIES, MONTREAL QC H1R 1A5	21,144.31
HOMELAND IMPORT-EXPORT	315 STEELCASE RD. E UNIT 4, MARKHAM ON L3R 2R5	236,682.84
HORIZON UTILITIES	PO BOX 2249 STATION LCD1, HAMILTON ON L8N 3E4	3,305.64
HOSIERY NETWORK INC./ HNI A	WELLS FARGO CENTURY INC. P.O. BOX 360286, PITTSBURG PA 15250-6826	4,425.34
HUNTSVILLE PLACE MERCHANTS	70 KING WILLIAM ST. HUNTSVILLE ON P1H 2A5	371.00
HYDRO ONE BRAMPTON	175 SANDALWOOD PKWY WEST BRAMPTON ON L7A 1E8	5,960.29
HYDRO ONE NETWORKS INC.	P.O. BOX 4102 STN. A TORONTO ON M5W 3L3	5,171.22
HYDRO QUEBEC	C.P. 11022 SUCC. CENTRE VILLE MONTREAL QC H3C 4V6	15,811.10
HYDRO WESTMOUNT	4333 SHERBROOKE OUEST WESTMOUNT QC H3Z 1E2	Unknown
ICON EYEWEAR	75 SEAVIEW DRIVE DECAUCUS NJ 7094	11,367.97
IDS-RICOH	534 MCCAFFREY SAINT - LAURENT QC H4T 1N1	2,084.60
IMMOBILIERE L'INDUSTRIELLE ALLIANCE VIE	SOCIETE IMMOBILIERE AHERN INC. BUREAU 10, 680 SHERBROOKE ST. W. MONTREAL QC H3A 2S6	18,285.17
IMPACK EMPLOYMENT SERVICES	6415 NORTHWEST DR UNIT 31, MISSISSAUGA ON L4V 1X1	858.60
INGENICO CANADA INC.	79 TORBARRIE RD. TORONTO ON M3L 1G5	615.33
INNISFIL HYDRO DISTRIBUTION	2073 COMMERCE PARK DRIVE (S/E CORN. HWY 400 & INNISFIL BEACH RD) INNISFIL ON L9S 4A2	515.14
INTERNATIONAL INSPIRATIONS	362 FIFTH AVENUE SUITE # 1002 NEW YORK NY 10001	1,956.23
INTERNATIONAL LEATHER GOOD	P.O. BOX 57731, STATION A TORONTO ON M5W 5M5	11,711.39
ISUN MUSIC SERVICES INC.	5596 FRASER STREET VANCOUVER BC V5W 2Z4	5,793.85
IT-NOVATIONS	3551, BOUL ST-CHARLES #675, KIRKLAND QC H9H 3C4	2,277.87
ITRAV LUGGAGE & SPORTS CANA	8475 ONTARIO ST. #204 A, VANCOUVER BC V5X 3A8	2,250.17
IVANHOE CAMBRIDGE	COMPLEXE LES AILES 850 BOUL. MAISONNEUVE O., SUITE 630 MONTREAL QC H3A 3T2	1,242.24
IVANHOE CAMBRIDGE II INC	ADMINISTRATION OFFICE 1 BASS PRO MILLS DRIVE, VAUGHAN ON L4K 5W4	4,204.98
IVANHOE CAMBRIDGE II INC.	CONESTOGA MALL 550 KING ST. N., WATERLOO ON N2L 5W6	618.25
JAMES HARVEST	9494 ST-LAURENT BLVD. SUITE 700, MONTREAL QC H2N 1P4	1,369.32
JANSPORT INC.	VF OUTDOOR CANADA INC (JANSPORT) P.O. BOX 6100 POSTAL STATION "F" TORONTO ON M4Y 2Z2	50,710.56
JASON ALEXANDER	142, VINE AVE TORONTO ON M6P 1V7	1,445.84
JEFFY AUTO SERVICE	425 BERTHA STREET HAWKESBURY ON K6A 2B1	217.78
JIM ROWAN CONTRACTING LTD.	356 GLAZIER RD. FREDERICTON NB E3B 8L4	44.85
K & K CREATIVE MARKETING	389 FIFTH AVENUE NEW YORK NY 10016	3,650.49
KELDON ELECTRIC & DATA LTD.	1909 BREDIN ROAD KELOWNA BC V1Y 7S9	199.60
KERR NORTON	387 JOSEPH-CARRIER VAUDREUIL - DORION QC J7V 5V5	2,487.70
KEYCORP CANADA INC.	7350 TRANSCANADIENNE ST-LAURENT QC H4T 1A3	87.48
KILDONAN PLACE SHOPPING CEN	C/O ADMINISTRATION OFFICE 1555 REGENT AVE. W., WINNIPEG MB R2C 4J2	17.14
KILDONAN PLACE SHOPPING CEN	ADMINISTRATION OFFICE 1555 REGENT AVE. W., WINNIPEG MB R2C 4J2	620.81
KIMWOOD LAC ST-JEAN	CARREFOUR ALMA 705 AVENUE DU PONT NORD, ALMA QC G8B 6T5	13.84
KINGSWAY GARDEN HOLDINGS IN	KINGSWAY GARDEN MALL #320, 109 ST. & PRINCESS ELIZABETH AVE., EDMONTON AB T5G 3A6	231.82
KINGSWAY GARDEN HOLDINGS IN	KINGSWAY GARDEN MALL #320, 109 ST. & PRINCESS ELIZABETH AVE., EDMONTON AB T5G 3A6	445.88
KINGSWAY GARDEN T.O. ASSOCI	109 ST. & PRINCESS ELIZABETH, SUITE 320 EDMONTON AB T5G 3A6	224.82
KINGSWAY GARDEN T.O. ASSOCI	109TH ST. & PRINCESS ELIZABETH SUITE 320, EDMONTON AB T5G 3A6	274.09
KITCHENER WILMOT HYDRO INC.	301 VICTORIA ST. PO BOX 9010 KITCHENER ON N2G 4L2	294.46
KMTS	1 MAIN ST. S KENORA ON P9N 3X2	97.45
KRESS ELECTRIC LTD.	1423 LORNE STREET REGINA SK S4R 2K3	81.62
LA VOIX POPULAIRE	420, RUE LAFLEUR LASALLE QC H8R 3H6	801.42
LAKE FRONT UTILITY SERVICES	207 DIVISION ST. P.O. BOX 577, COBOURG ON K9A 4L3	259.48
LAKELAND POWER DISTRIBUTION	5-45 CAIRNS CRES HUNTSVILLE ON P1H 2M2	756.81
LANCER ELECTRIC	58 VICTORIA AVENUE PETERBOROUGH ON K9H 4W1	68.90
LANDAU SACAMOTO INC.	400 STINSON VILLE ST-LAURENT QC H4N 2E9	1,905,842.49
LANDES CANADA	400 ST-VALIER GRANBY QC J2G 7Y4	10,805.45
LANSDOWNE PLACE INC.	ADMINISTRATION OFFICE 645 LANSDOWNE ST. WEST, PETERBOROUGH ON K9J 7Y5	60.64
LANSDOWNE PLACE PROMO FUND	ADMINISTRATION OFFICE 645 LANSDOWNE ST. WEST, PETERBOROUGH ON K9J 7Y5	5.49
LEED'S	P.O. BOX 8800 POSTAL STATION A, TORONTO ON M5W 1P8	9,539.92
LES ENTREPRISES ELECTRIQUES	1003, ROUTE 111EST LA SARRÉ QC J0Z 2X2	103.69
LES INSTALLATIONS ELECTRIQU	JEAN GOBEIL INC. 1950, CARRE MERIMEE, QUEBEC QC G2B 1Y6	646.49
LES SYSTEMES DE SECURITE CH	595 CROISSANT-BROWN DEUX MONTAGNES QC J7R 6Y3	206.70
LES. ENT GAEI FRASER- TYTLE	3220 THE BOULEVARD WESTMOUNT QC H3Y 1S3	772.20
LION SHIPPING SUPPLIERS LIM	8515 BOUL. HENRI-BOURASSA OUEST MONTREAL QC H4S 1P7	2,451.75
LIZ CLAIBORNE CANADA, INC.	5675 MCLAUGHLIN RD. MISSISSAUGA ON L5R 3K5	20,491.47
LOCK SOLID	10023-81 AVENUE EDMONTON AB T6C 1W7	99.75
LOGOBEC INTERNATIONAL LTD.	595 BLVD. GUIMOND LONGUEUIL QC J4G 1L9	2,459.74
LONDON HYDRO	P.O. BOX 3060 LONDON ON N6A 4J8	4,399.84
LONDONDERRY SHOPPING CENTRE	LONDONDERRY MALL ADMIN. OFFICE 137TH AVE. AND 66TH ST., UNIT 258 EDMONTON AB T5C 3C8	4,708.41
LOUGHEED MALL PROMOTION FUN	ADMINISTRATION OFFICE 9855 AUSTIN AVE., SUITE 106 BURNABY BC V3J 1N4	1.97
LOUGHEED MALL PROMOTION FUN	ADMINISTRATION OFFICE 9855 AUSTIN AVE., SUITE 106 BURNABY BC V3J 1N4	1,145.00
LUGANO IMPORTS INC.	1155 RUE BERGAR LAVAL QC H7L 4Z7	10,087.66
LYNN VALLEY SHOPPING CENTRE	ADMINISTRATION OFFICE 129A - 1199 LYNN VALLEY RD., NORTH VANCOUVER BC V7J 3H2	3,707.18
MACLEOD ELECTRICAL SERVICES	221 WAYERLEY ROAD, UNIT 6 DARTMOUTH NS B2X 2C3	82.70
MADEC COMPUTING LTD.	1 SOUTH CITY LINK ROAD CORK - IRELAND	1,895.25
MAJOR LEATHER INC.	2685 RUE PAULUS STREET ST-LAURENT QC H4S 1E9	2,560.54
MANCINI LEATHER GOODS	380 MCCAFFREY ST. ST. LAURENT QC H4T 1N1	264,549.38
MANHATTAN INTL TRADE	6150 TRANSCANADA HIGHWAY MONTREAL QC H4T 1X5	13,195.73
MANITOBA HYDRO / CENTRA GAS	223 JANE'S AVENUE WINNIPEG MB R3B 3L1	378.74
MANSEAU & PERRON INC.	750, BOUL. SAGUENAY ROUYN-NORANDA QC J9X 7B5	44.10
MANUTENTION LACHUTE INC.	142 BOUL. RICHELIEU LACHUTE QC J8H 2S5	1,041.07
MARCEL FOURNIER	160 RUE RICHARD STE. ANNES DES PLAINES QC J0N 1H0	105.00
MARCIANO WATCHES	1255 ANTONIO BARBEAU, SUITE 200 MONTREAL QC H4N 2R5	39,889.03

RSM Richter Inc.
Liste de créanciers / List of creditors
Dans l'affaire de la proposition de / In the matter of the Proposal of:
BENTLEY LEATHERS INC.

Nom/Name	Adresse/Address	Montant/Amount
Créanciers chirographaires/Ordinary Creditors		
MARIO PARISIEN	1311 SANDY HILL RD. HAWKESBURY ON K6A 2R2	29.70
MARITIME ELECTRIC CO. LTD.	ATT: MR. MCKEARNY P.O. BOX 1328, CHARLOTTETOWN PE C1A 7N2	477.55
MARTINI PROMOTIONS	174 MERIZZI STREET MONTREAL QC H4T 1S4	59.26
MARYSTOWN SHOPPING CENTRE L	1 WESTMOUNT SQUARE SUITE 1900, WESTMOUNT QC H3Z 2P9	18.67
MAURICE SUTTON	180 UNION STE-CATHERINE QC J5C 1J8	1,307.08
MC FREIGHT SYSTEMS	# 108 1750 COAST MERIDIAN RD, PORT COQUITLAM BC V3C 6R8	362.57
MCKLEIN COMPANY L.L.C.	5214A WEST ROOSEVELT RD CHICAGO IL 60644-1485	1,472.27
MCKLEIN COMPANY, L.L.C	5214A WEST ROOSEVELT RD CHICAGO IL 60644-1485	71,836.46
MEADE RAY	8354 LABARRE ST. MONTREAL QC H4P 2E7	781,007.94
MEDIA SYSTEMS	905 GAUDETTE BUREAU 102, ST-JEAN-SUR-RICHELIEU QC J3B 7S7	19,695.56
METCAN INC.	11465 - 6E AVE R.D.P., MONTREAL QC H1E 1R8	8,160.92
METRO NISSAN	8686 BOUL. NEWMAN LASALLE QC H8N 1Y5	328.78
METRO WASTE PAPER RECOVERY	66 SHORNCIFFE ROAD TORONTO ON M8Z 5K1	288.04
MIDLAND POWER UTILITY CORP.	P.O. BOX 820 16964 HWY. 12, MIDLAND ON L4R 4P4	901.97
MIDWAY INDUSTRIES	8270 PIE IX MONTREAL QC H1Z 3T6	177,883.77
MIL ITF HOOPP REALTY INC	NORTHGATE SHOPPING CTRE ADMIN OFF. 1500 FISHER STREET, SUITE 200, NORTHBAY ON P1B 2H3	407.39
MILTON HYDRO DISTRIBUTION I	55 THOMPSON RD. SOUTH MILTON ON L9T 6P7	222.09
MINISTER OF FINANCE OF BRITISH COLUMBIA (896969490BT0001)	THE COMMISSIONER, SOCIAL SERVICE PO BOX 9443, STN PROV GOVT VICTORIA BC V8W 9W7	333,895.01
MINISTER OF FINANCE OF MANITOBA (896969490MT0001)	ROOM 101-401 YORK AVENUE PO BOX 1318, STN MAIN WINNIPEG MB R3C 0B2	96,936.39
MINISTER OF FINANCE OF SASKATCHEWAN (1512235)	SASKATCHEWAN FINANCE, REVENUE 2350 ALBERT STREET REGINA SK S4P 4A6	68,413.01
MINISTER OF FINANCE QUEBEC (1146301602)	12 RUE ST-LOUIS QUEBEC QC G1R 5L3	79.00
MINISTER OF REVENUE OF ONTARIO (8109-5368)	33 KING STREET WEST PO BOX 620 OSHAWA ON L1H 8E9	1,191,988.47
MINISTRE DU REVENU DU QUEBEC (GST)	C P 4000, SUCCURSALE DESJARDINS MONTREAL QC H5A 1A5	1,702,600.30
MINISTRE DU REVENU DU QUEBEC (QST)	C P 4000, SUCCURSALE DESJARDINS MONTREAL QC H5B 1A5	739,789.60
MIQUELRIUS	22 SOUTH COMMERCE WAY, SUITE 5 BETHLEHEM PA 18017	1,846.56
MODE KUMMARAN	1625 RUE CHABANEL OUEST # 901 MONTREAL QC H4N 2S7	1,579.12
MONERIS SOLUTIONS CORPORATI	3300 BLOOR ST WEST 10TH FLOOR, WEST TOWER TORONTO ON M8X 2X2	80,853.89
MONTENACH NOMINEE INC.	MONTENACH MALL ADMIN. OFFICE 600 SIR WALFRID LAURIER BLVD., BELOEIL QC J3G 4J2	14.60
MONTEZ (VICTORIAVILLE) REALTY INC.	GRANDE PLACE BOIS FRANCS 1111, BOUL. JUTRAS EST VICTORIAVILLE QC G6S 1C1	38.99
MONTREAL EATON CENTRE LEASE	705 STE. CATHERINE ST. W. SUITE 4-123, MONTREAL QC H3B 4G5	123.79
MONTREAL EATON CENTRE LEASE	705 STE. CATHERINE ST. W. SUITE 4-123, MONTREAL QC H3B 4G5	2,832.57
MOORE ELECTRIC	370 ISABEL STREET SUDBURY ON P3C 1J5	66.78
MORGUARD INVESTMENTS LTD. I	BRAMALEA CITY CENTRE 25 PEEL CENTRE DR., UNIT 127 BRAMPTON ON L6T 3R5	144.31
MORGUARD INVESTMENTS LTD. I	BRAMALEA CITY CENTRE 25 PEEL CENTRE DR., UNIT 127 BRAMPTON ON L6T 3R5	937.50
MORGUARD REIT	CENTRE AT CIRCLE & EIGHTH 3510 8TH ST. E., SASKATOON SK S7H 0W6	53.86
MP REPRODUCTIONS INC.	1030 RUE CHENEVILLE MONTREAL QC H2Z 1V8	249.75
MURRAY ELECTRICAL CONTRACTO	727 GARYRAY DRIVE WESTON ON M9L 1R2	2,433.76
MVD PROPERTIES INC.	C/O NEW NORTH BAY MALL ADM. OFFICE, 300 LAKE SHORE DRIVE NORTH BAY ON P1A 3V2	4,710.48
NARLAND PROPERTIES (HANEY)	HANEY PLACE MALL ADMIN. OFFICE 11900 HANEY PLACE #35, MAPLE RIDGE BC V2X 8R9	40.20
NARLAND PROPERTIES (VICTORI	1188 WEST GEORGIA STREET SUITE 1750, VANCOUVER BC V6E 4A2	30.37
NATIONAL DAGENDOR	504 RIVIERE SUD ST. EUSTACHE QC J7R 4K3	616.98
NATIONAL E.A.S.	UNITS 10A & 10B 13 HOLLAND DRIVE, BOLTON ON L7E 1G4	191.80
NATIONAL SHOE SPECIALTIES L	3015 KENNEDY ROAD UNITS 16, 17 & 18, SCARBOROUGH ON M1V 1E7	161.31
NB POWER	P.O. BOX 2000 CARAQUET NB E1W 1C1	2,465.06
NELSON HYDRO	101-310 WARD STREET NELSON BC V1L 5S4	1,269.74
NEWFOUNDLAND LIGHT & POWER	P.O. BOX 12069 ST. JOHN'S NL A1B 4B6	457.98
NEWMARKET HYDRO ELECTRIC COMMISSION	580 STEVEN COURT NEWMARKET ON L3Y 6Z2	1,429.81
NEXEN SPORTSWEAR	2271 LEGER LASALLE QC H8N 2V7	121.37
NIAGARA FALLS HYDRO INC.	7447 PINE OAK DRIVE P.O. BOX 120, NIAGARA FALLS ON L2E 6S9	711.52
NOR-MAN GLASS (1896)LTD.	64 HAYES ROAD THOMPSON MB R8N 1M4	221.12
NORTH BAY HYDRO	P.O. BOX 3240 1350 FISHER ST., NORTH BAY ON P1B 8Y5	1,171.57
NORTHERN IMAGES DISPLAYS	280 ELEANOR MONTREAL QC H3C 2B9	22,537.75
NORTHLAND VILLAGE MALL HOLD	5111 NORTHLAND DR. NW SUITE 440, CALGARY AB T2L 2J8	137.62
NOVA SCOTIA POWER CORP.	P.O. BOX 848 HALIFAX NS B3J 2V7	5,250.10
OAKVILLE HYDRO COMMISSION DONNA MASSON	P.O. BOX 1900 OAKVILLE ON L6G 5E3	656.45
OBERFELD SNOWCAP INC.	8000 BLVD. DECARIE SUITE 290, MONTREAL QC H4P 2S4	636.00
OCEANIC TRADING	2560 BOUNDARY ROAD BURNABY BC V5M 3Z3	63.60
OHIO TRAVEL BAGS	6481 DAVIS INDUSTRIAL PKWY SOLON OH 44139-3547	2,991.13
OK ORIGINAL LTD.	389 FIFTH AVENUE SUITE 812 NEW YORK NY 10016	11,743.92
ONTERA	P.O. BOX 4432 STATION A, TORONTO ON M5W 3Y6	41.10
ONTREA INC.	C/O POLO PARK S.C. 20 QUEEN ST. W., TORONTO ON M5H 3R4	1,008.63
ONTREA INC. - SHERWAY GARDE	C/O CADILLAC FAIRVIEW CORP. LTD. 20 QUEEN ST. W., TORONTO ON M5H 3R4	422.63
OPB REALTY (PICKERING) INC.	C/O 20 VIC MANAGEMENT INC. 1355 KINGSTON RD., PICKERING ON L1V 1B8	27.44
OPENFACE	3445 DU PARC MONTREAL QC H2X 2H6	3,628.16
ORANGEVILLE HYDRO	400 C LINE ORANGEVILLE ON L9W 2Z7	440.80
ORILLIA SQUARE MERCHANTS AS	ORILLIA SQUARE RR #4, BOX 11, ORILLIA ON L3V 6H4	360.00
ORMC ITF PLACE DU ROYAUME	ADMINISTRATION OFFICE 1401 TALBOT BLVD., CHICOUTIMI QC G7H 5N6	104.16
ORMC ITF PLACE DU ROYAUME	ADMINISTRATION OFFICE 1401 TALBOT BLVD., CHICOUTIMI QC G7H 5N6	138.08
ORMC ITF PLACE DU ROYAUME	ADMINISTRATION OFFICE 1401 TALBOT BLVD., CHICOUTIMI QC G7H 5N6	705.47
ORMC ITF PLACE DU ROYAUME	ADMINISTRATION OFFICE 1401 TALBOT BLVD., CHICOUTIMI QC G7H 5N6	9,119.63
ORMC ITF PLACE DU ROYAUME	ADMINISTRATION OFFICE 1401 TALBOT BLVD., CHICOUTIMI QC G7H 5N6	35.19
ORMC ITF PLACE DU ROYAUME	ADMINISTRATION OFFICE 1401 TALBOT BLVD., CHICOUTIMI QC G7H 5N6	64.48
ORMC ITF SUGARLOAF MALL	SUGARLOAF MALL ADMIN OFFICE 312 VAL D'AMOUR RD, SUITE 200, ATHOLVILLE NB E3N 4E2	135.33
OSHAWA PUBLIC UTIL. COMM.	100 SIMCOE ST. S OSHAWA ON L1H 7M7	1,296.46
OTTAWA HYDRO	3025 ALBION RD. P.O. BOX 8700, OTTAWA ON K1G 3S4	10,889.01
OTTAWA MACDONALD-CARTIER	INTERNATIONAL AIRPORT AUTHORITY 1000 AIRPORT PARKWAY PRIVATE, SUITE 2500 OTTAWA ON K1V 9B4	175.15
OTTAWA RIVER POWER CORP.	283 PEMBROKE ST. WEST P.O. BOX 1087, PEMBROKE ON K8A 6Y6	321.99
OVERHEAD DOOR COMPANY OF PE	PO BOX 205 871 WEBBER AVENUE, PETERBOROUGH ON K9J 6Y8	968.97
OXFORD IN TRUST FOR GRANT P	MANAGEMENT OFFICE 1120 GRANT AVENUE, WINNIPEG MB R3M 2A6	29.44

Liste de créanciers / List of creditors

Dans l'affaire de la proposition de / In the matter of the Proposal of:
BENTLEY LEATHERS INC.

Nom/Name	Adresse/Address	Montant/Amount
Créanciers chirographaires/Ordinary Creditors		
OXFORD IN TRUST FOR SQUARE	100 CITY CENTRE DR. SUITE 700, MISSISSAUGA ON L5B 2C9	74.11
OXFORD IN TRUST FOR SQUARE	100 CITY CENTRE DR. SUITE 700, MISSISSAUGA ON L5B 2C9	104.14
OXFORD IN TRUST FOR SQUARE	100 CITY CENTRE DR. SUITE 700, MISSISSAUGA ON L5B 2C9	124.73
OXFORD ITF EDMONTON CITY CE	100 CITY CENTRE DR. SUITE 700, MISSISSAUGA ON L5B 2C9	22.95
OXFORD ITF EDMONTON CITY CE	SUITE 2000 10025 - 102A AVENUE, EDMONTON AB T5J 2Z2	48.55
OXFORD ITF PLACE DE LA CATH	SUITE 2000 10025 - 102A AVENUE, EDMONTON AB T5J 2Z2	71.10
OXFORD RETAIL GROUP ITF	600 DE MAISONNEUVE BLVD. W. SUITE 510, MONTREAL QC H3A 3J2	297.82
OXFORD RETAIL GROUP ITF	LAMBTON MALL ADM.OFFICE, 1380 LONDON ROAD SARNIA ON N7S 1P8	225.00
OXFORD RETAIL GROUP ITF	PLACE FLEURS DE LYS GP INC. ADM.OFFICE, 552 WILFRED-HAMEL BLVD. QUEBEC QC G1M 3E5	Unknown
PALMA VERRERIE DECOR LTEE	PLACE FLEURS DE LYS GP INC. ADM.OFFICE, 552 WILFRED-HAMEL BLVD. QUEBEC QC G1M 3E5	Unknown
PAPER & CLIPS	8477 8E AVENUE MONTREAL QC H1Z 2X2	237.93
PAPILLON INTERNATIONAL INC	132, RAILSIDE ROAD UNIT 5, NORTH YORK ON M3A 1A3	4,836.14
PARAGON LUGGAGE INC.	5595 PAPINEAU MONTREAL QC H2H 1W3	998,144.82
PARIS GLOVE OF CANADA LTD.	1111 - A BELL AVENUE TUSTIN CA 92780	41,504.07
PARKDALE NOVELTY CO. LTD.	255 MONTEE DE LIESSE ST. LAURENT QC H4T 1P5	127,185.44
PARRY SOUND	44 COLVILLE RD TORONTO ON M6M 2Y4	23.32
PCO SERVICES INC.	67 JAMES STREET PO BOX 370, PARRY SOUND ON P2A 2X4	280.90
PEDANO LEATHER PRODUCTS	2021 COTE-DE-LIESSE VILLE ST. LAURENT QC H4N 2M5	36.75
PEEPERS INC.	8965 BLVD. ST.LAURENT MONTREAL QC H2N 1M5	10,985.19
PELICAN PRODUCTS CANADA INC	360 WENTWORTH ST. N HAMILTON ON L8L 5W3	2,252.89
PENINSULA GLASS & TIRE LIM	10221-184 TH STREET EDMONTON AB T5S 2J4	113.35
PENRETAIL III LP	41 MAIN STREET BURIN BAY ARM NL A0E 1G0	90.40
PERFECT PROMOTIONAL PRODUCT	ITF TAMARACK CENTRE MALL, SUITE 180 ADM.OFFICE, 1500 NORTH CRANBROOK ST., CRANBROOK BC V1C 3S8	250.45
PERMA REFRIGERATION LTD.	PO BOX 5246 OXNARD CA 93031-5246	35.97
PERRIN INC.	P. O. BOX 299 WABUSH NL A0R 1B0	102.64
PETER POND S.C. CORP.	5711 FERRIER MONTREAL QC H4P 1N3	311,537.56
PETER POND S.C. CORP.	ADMINISTRATION OFFICE 9713 HARDIN STREET, FORT MCMURRAY AB T9H 1L2	277.52
PETERBOROUGH UTILITIES	ADMINISTRATION OFFICE 9713 HARDIN STREET, FORT MCMURRAY AB T9H 1L2	921.53
PHILHOBAR DESIGN	COMM. 1867 ASHBURNHAM DR. P.O. BOX 4125, PETERBOROUGH ON K9J 6Z5	1,217.18
PICCADILLY PLACE MALL	385 LOUVAIN OUEST MONTREAL QC H2N 2J1	3,835.08
PICKERING TOWN CENTRE PROMOTION FUND	195C, 1151 - 10TH AVE. SW SALMON ARM BC V1E 1T3	45.45
PICKERING TOWN CENTRE PROMOTION FUND	1355 KINGSTON RD. PICKERING ON L1V 1B8	6.44
PIJO INVESTMENTS LTD.	1355 KINGSTON RD. PICKERING ON L1V 1B8	19.11
PINE CENTRE HOLDINGS INC.	PLACE BONAVENTURE ADMIN. OFFICE, 4764 REGIONAL ROAD 15 CHELMSFORD ON P0M 1L0	2,069.98
PLACE LONGUEUIL	REDCLIFF REALTY MANAGEMENT INC. 3055 MASSEY DRIVE, SUITE 156 PRINCE GEORGE BC V2N 2S9	125.66
PLACE STE-FOY LIMITED PARTN	BUREAU D'ADMINISTRATION 825 RUE ST-LAURENT OUEST LONGUEUIL QC J4K 2V1	Unknown
PLACE VERSAILLES INC.	2452 LAURIER BLVD. STE. FOY QC G1V 2L1	238.09
PLACE VERTU SENC	7275 SHERBROOKE ST. E. SUITE 300, MONTREAL QC H1N 1E9	1,932.95
PLACE VERTU SENC	PLACE VERTU 3205 COTE VERTU, ST. LAURENT QC H4R 1Y5	1,153.93
PLAYFAIR COFFEE DISTRIBUTIN	PLACE VERTU 3205 COTE VERTU, ST. LAURENT QC H4R 1Y5	3,101.60
PORTAGE PLACE SHOPPING CENT	1825 STEELES AVE. E. UNIT 7, BRAMPTON ON L6T 4T7	82.85
POWER STREAM-MARKHAM	C/O ADMINISTRATION OFFICE 232B - 393 PORTAGE AVE., WINNIPEG MB R3B 3H6	13.91
POWER STREAM-RICHMOND HILL	P.O. BOX 3700 CONCORD ON L4K 5N2	443.63
PRIME / IGS HAWKESBURY	P.O. BOX 3700 CONCORD RICHMOND HILL ON L4K 5N2	640.05
PRINCE GEORGE CITIZEN	188 MAIN ST. E HAWKESBURY ON K6A 1A5	57.74
PROM. DU BOULEVARD WALLBERG	P.O. BOX 5700 150 BRUNSWICK ST., PRINCE GEORGE BC V2L 5K9	286.20
PROMENADES DEUX-MONTAGNES I	1780 DES CEDRES DOLBEAU-MISTASSINI QC G8L 3M8	8,129.42
PROMENADES ST. BRUNO LEASEH	2801-A DES PROMENADES BLVD. STE-MARTHE-SUR-LE-LAC QC J0N 1P0	1,237.82
PROMENADES ST. BRUNO LEASEH	C/O CADILLAC FAIRVIEW CORP. LTD 20 QUEEN ST. W., TORONTO ON M5H 3R4	1,765.01
PROMENADES ST. BRUNO LEASEH	C/O CADILLAC FAIRVIEW CORP. LTD. 20 QUEEN ST. W., TORONTO ON M5H 3R4	2,044.08
PROMENADES ST. BRUNO LEASEH	C/O CADILLAC FAIRVIEW CORP. LTD. 20 QUEEN ST. W., TORONTO ON M5H 3R4	2,298.87
PROMENADES ST. BRUNO LEASEH	C/O CADILLAC FAIRVIEW CORP. LTD. 20 QUEEN ST. W., TORONTO ON M5H 3R4	3,891.28
PROMOBILIA CORP.	C/O CADILLAC FAIRVIEW CORP. LTD. 20 QUEEN ST. W., TORONTO ON M5H 3R4	4,075.45
PROVINCIAL TREASURER OF PEI	#215-5910 NO. 6 ROAD, RICHMOND BC V6V 1Z1	312.70
PUMA CANADA	95 ROCHEFORT STREET 1ST FLOOR, SHAW BUILDING CHARLOTTETOWN PEI C1A 7N1	14,428.29
Q-BEC SERVICE CAFE	2315 COHEN ST.RUE ST-LAURENT QC H4R 2N7	121,763.48
QINGDAO JEWELRY BOX COMPANY	2000 LAPIERRE LASALLE QC H8N 1A8	862.00
QUIKSILVER CANADA CORP	8815 PARC AVENUE SUITE 201, MONTREAL QC H2N 1Y7	35,382.75
QUINTE MALL LIMITED	# 140, 890 HARBOURSIDE DRIVE NORTH VANCOUVER BC V7P 3T7	11,499.67
R. PERIARD ELECTRIQUE	ADMINISTRATION OFFICE 390 NORTH FRONT ST., BELLEVILLE ON K8P 3E1	945.00
RAMPION ENTERPRISES LTD.	C.P 793 HAWKESBURY ON K6A 3C9	57.75
RANCHO REALTY (1975) LTD.	6600 FRASERWOOD PLACE RICHMOND BC V6W 1J3	1,165.33
RCI ENVIRONNEMENT INC.	C/O DEER VALLEY SHOPPING CENTRE #9, 1221 CANYON MEADOWS DR. SE, CALGARY AB T2J 6G3	48.98
REBOX CORP.	BUREAU REGIONAL C.P. 1300, ANJOU QC H1K 4H2	2,540.04
RECouvrement DE SOL JDN INC	4500 COUSENS ST. LAURENT QC H4S 1X6	Unknown
REDCLIFF REALTY MANAGEMENT	2077 SABATIER MONTREAL QC H1L 5S7	1,401.82
REDCLIFF REALTY MANAGEMENT	NORTHGATE MALL ADMINISTRATION OFFICE 489 ALBERT ST. N., REGINA SK S4R 3C4	1.25
REDCLIFF REALTY MANAGEMENT	1562903 ONTARIO LIMITED, UNIT 400 GARDEN CITY SHOP.CTRE, 2305 MCPHILLIPS S WINNIPEG MB R2V 3E1	77.44
REGENT STAR INVESTMENTS LTD	IN TRUST FOR 1540709 ONTARIO LTD. C/O GATEWAY MALL, 1403 CENTRAL AVE. PRINCE ALBERT SK S6V 7J4	2,520.24
REMO IMPORTS LTD.	CBRE ASSET SERVICES 2001 SHEPPARD EVE. EAST, SUITE 300 TORONTO ON M2J 4Z8	172.23
RENTOKIL INITIAL CANADA LTD	4455 COUSENS VILLE ST. LAURENT QC H4S 1X5	348,112.74
RICHARD AUTO GLASS	30 ROYAL CREST COURT UNIT 11, MARKHAM ON L3R 9W8	44.80
RIOCAN HOLDINGS (QUEBEC) INC	1502 MAIN STREET HAWKESBURY ON K6V 1C7	39.90
RIOCAN HOLDINGS (QUEBEC) INC	C/O GALERIES LAURENTIDES 500 DES LAURENTIDES BLVD., ST. JEROME QC J7Z 4M2	1,868.85
RIOCAN HOLDINGS INC.	PLACE NEWMAN 200 BOUL. D'ANJOU, SUITE 321 CHATEAUGUAY QC J6K 2C5	857.57
RIOCAN HOLDINGS INC.	C/O RIOCAN PROPERTY SERV., SUITE 1 NORTHUMB.SQ., 2441 KING GEORGE HWY MIRAMICHI NB E1V 6W2	Unknown
RIOCAN HOLDINGS INC.	C/O SHERWOOD FOREST MALL HAMILTON HIGHBURY PL., 941 HAMILTON RD LONDON ON N5Z 1W5	3,836.30
RIOCAN HOLDINGS INC.	C/O TRINITY CONCEPTION SQUARE COLUMBUS DRIVE, CARBONAR NL A1Y 1B3	98.33
RIOCAN HOLDINGS INC.	C/O ORILLIA SQUARE MALL 1029 BRODIE DRIVE, R.R. 4, BOX 11 ORILLIA ON L3V 6H4	990.00

RSM Richter Inc.
Liste de créanciers / List of creditors
Dans l'affaire de la proposition de / In the matter of the Proposal of:
BENTLEY LEATHERS INC.

Nom/Name	Adresse/Address	Montant/Amount
Créanciers chirographaires/Ordinary Creditors		
RIOCAN HOLDINGS INC.	C/O RIOCAN PROPERTY SERVICES TIMISKAMING SQUARE, R.R. #2, SITE 2-151 NEW LISKEARD ON P0J 1P0	1,554.00
RIOCAN HOLDINGS INC.	MADAWASKA CENTRE ADMIN. OFFICE 11 MADAWASKA CENTRE BLVD., ST-BASILE NB E7C 1R7	3,289.52
RIOCAN REIT	CAMBRIAN MALL 44 GREAT NORTHERN ROAD, SAULT STE. MARIE ON P6B 4Y5	270.00
RIOCAN YONGE EGLINTON CENTR	C/O RIOCAN PROPERTY SERVICES 2300 YONGE STREET, SUITE 403 TORONTO ON M4P 1E4	1.77
RIOKIM HOLDINGS (QUEBEC) IN	C/O RIOCAN PROPERTY SERVICES 7475 NEWMAN BLVD., SUITE 500 LASALLE QC H8N 1X4	968.58
RIOKIM HOLDINGS INC.	LINCOLN FIELDS S.C. ADM.OFFICE, 2525 CARLING AVE. OTTAWA ON K2B 7Z2	183.43
ROCKLAND SHOPPING CENTRE IN	2305 ROCKLAND RD. SUITE 41, MOUNT ROYAL QC H3P 3E9	15.30
ROEL GROUP	8965 BLVD. ST. LAURENT MONTREAL QC H2N 1M5	2,217.35
ROGERS QC	C.P. 3100 ST. LAURENT QC H4L 5J8	1,924.30
ROSTRUST INVESTMENTS INC.	171 BANK ST. MALL 2 LEVEL, OTTAWA ON K2P 1W5	114.25
RPS - MOUNTAINVIEW MALL	C/O RIOCAN PROPERTY SERVICES 9226 HIGHWAY #93, RR #2, BOX 2, MIDLAND ON L4R 4K4	197.00
RPS - TIMMINS SQUARE	C/O RIOCAN PROPERTY SERVICES MALL OFFICE, 1500 RIVERSIDE DR. TIMMINS ON P4R 1A1	450.00
RPS-PLAZA LASARRE	RIOCAN PROPERTY SERVICES 200 D'ANJOU BOULEVARD, CHATEAUGUAY QC J6K 1C5	859.74
SAISONS AIR CLIMATISE	815 RUE LIPPMANN LAVAL QC H7S 1G3	92.56
SAMBORO LUGGAGE (CANADA)	341 STEELCASE RD. W MARKHAM ON L3R 3W1	402,341.34
SAMSONITE CANADA INC	PO BOX 25033 POSTAL STATION A, TORONTO ON M5W 2X8	318,634.92
SANMAR CANADA	1575 SOUTH GATEWAY ROAD MISSISSAUGA ON L4W 5J1	309.86
SASKATOON MARKET MALL LTD.	2325 PRESTON AVE. SASKATOON SK S7J 2G2	5,242.50
SASKPOWER	P.O. BOX 6300 STN. MAIN, REGINA SK S4P 4J5	1,338.97
SASKTEL CPP	P.O. BOX 2121 REGINA SK S4P 4C5	1,255.99
SAULT STE. MARIE PUC	P.O. BOX 9000 SAULT STE. MARIE ON P6A 6P2	717.90
SCAN AGAIN INC.	1101 NICHOLSON ROAD SUITE 3, NEWMARKET ON L3Y 9C3	5,719.00
SCARBOROUGH TOWN CENTRE MA	ADMINISTRATION OFFICE 300 BOROUGH DR., SUITE 26 SCARBOROUGH ON M1P 4P5	410.21
SCARBOROUGH TOWN CENTRE PROMOTION FUND	ADMINISTRATION OFFICE 300 BOROUGH DR., SUITE 26 SCARBOROUGH ON M1P 4P5	305.83
SEAWAY MALL TRUST	800 NIAGARA ST. N. SUITE K1, WELLAND ON L3C 5Z4	202.99
SEAWAY MALL TRUST	800 NIAGARA ST. N. SUITE K1, WELLAND ON L3C 5Z4	137.25
SECURITE SIGNAL	7735, BOUL ST-LAURENT MONTREAL QC H2R 1X1	677.25
SENTINEL SELF STORAGE	11 PARAMOUNT ROAD WINNIPEG MB R2X 2W6	169.80
SERRUMAX INC	8805, SHERBROOKE EST MONTREAL QC H1L 1C4	336.14
SERVICES FINANCIERS CHRYSLER	BOITE POSTALE 2300 ST-LAURENT QC H4L 4Y3	2,877.55
SHAPE PROPERTY MANAGEMENT C	NANAIMO NORTH TOWN CENTRE 168 - 4750 RUTHERFORD ROAD, NANAIMO BC V9T 4K6	124.81
SHARPIIMAGE GROUP INC.	152 NOTRE DAME EST, 5TH FLOOR MONTREAL QC H2Y 3P6	11,329.28
SHERSON GROUP INC.	1446 DON MILLS ROAD, SUITE 100 TORONTO ON M3B 3N6	2,786.81
SILCO PRODUCTS OF CANADA IN	6600 TRANSCANADA SUITE 750 POINTE CLAIRE QC H9R 4S2	345.20
SISCA BUSINESS SOLUTIONS	790 UPTON ST LASALLE QC H8R 2T9	276.57
SKYWAY LUGGAGE OF CANADA	30 WALL ST. SEATTLE WA 98121-1392	2,040,314.12
SOCIÉTÉ IMMOBILIÈRE DU QUÉB	DIRECTION DE LA GESTION FINANCIÈRE 1075 RUE DE L'AMÉRIQUE-FRANÇAISE, QUEBEC QC G1R 5P8	687.65
SONICA PROPERTY MGMT CO. IN	39 PKO CRES THORNHILL ON L4J 8P4	182.90
SOURCE ID	DBA SOURCE ID 9000 BOUL HENRI BOURASSA WEST, ST-LAURENT QC H4S 1L5	1,169.30
SOUTHCENTRE MALL LIMITED PA	100 ANDERSON ROAD S.E. UNIT 142, CALGARY AB T2J 3V1	77.92
SOUVENIR AVANTI INC.	116 LEACOCK DRIVE POINTE CLAIRE QC H9R 1H1	5,274.29
SPEEDY GLASS	3492 INTERCOLONIAL STREET (KEMP) HALIFAX NS B3K 4X7	197.33
SPEEDY GLASS	SPEEDY (BATHURST) 8150 1355 ST.PETER AVE. BATHURST NB E2A 3A7	632.70
SPEEDY GLASS	SPEEDY (CHARLOTTETOWN) 8087 95 ST.PETERS RD CHARLOTTETOWN PEI C1A 5N9	300.29
SPEEDY GLASS MRS. JAMIE SPEEDY	8288 PIE IX BLVD. MONTREAL QC H1Z 3T6	Unknown
SPLASH DESIGN	5415 RUE EADIE MONTREAL QC H4E 3E5	3,270.27
SREIT (TRURO MALL) LTD.	C/O ADMIN OFFICE 245 ROBIE ST., TRURO NS B2N 5N6	141.20
SRF FRONTIER REALTY INC.	FRONTIER MALL 11429 RAILWAY AVENUE EAST, NORTH BATTLEFORD SK S9A 3G8	5,998.20
ST. REGIS GRYSTAL	271 YORKTECH DRIVE MARKHAM ON L6G 1A6	197.16
ST. THOMAS ENERGY SERVICES	135 EDWARD ST. ST. THOMAS ON N5P 4A8	355.40
STANDARD MECHANICAL SYSTEMS	3055 UNIVERSAL DRIVE MISSISSAUGA ON L4X 2E2	3,174.99
STAR CASE CANADA INC.	2616 SHERIDAN GARDEN DRIVE OAKVILLE ON L6J 7Z2	103,298.40
STARLINE INDUSTRIES INC.	37 STAFFEN DRIVE CONCORDE ON L4K 2X2	45.85
STONE ROAD MALL HOLDINGS IN	435 STONE RD. SUITE 204, GUELPH ON N1G 2X6	53.97
STONE ROAD MALL HOLDINGS IN	435 STONE RD. SUITE 204, GUELPH ON N1G 2X6	128.53
STONE ROAD MALL HOLDINGS IN	435 STONE RD. SUITE 204, GUELPH ON N1G 2X6	664.23
STUDENT PRICE CARD LTD. MR. JOHN EWART	539 JEVLAN DRIVE SUITE A, VAUGHAN ON L4L 8W1	13,433.98
STUDIO 1 FASHIONS	5540 FERRIER MONTREAL QC H4P 1M2	143,762.73
SUDBURY HYDRO	500 REGENT ST. P.O. BOX 250, SUDBURY ON P3E 4P1	1,698.58
SUNMAT BUILDING GROUP	18 ALAMOSA DR. SUITE 200, NORTH YORK ON M2J 2N7	6,860.75
SUNEX PTE. LTD.	1 RAFFLES PLACE # 21-01 OUB CENTRE, SG 48616	839,328.72
SUPEREX CANADA LIMITED	601 GORDON BAKER ROAD TORONTO ON M2H 3B8	1,080.25
SYMCON	2887223 CANADA INC. 8180, RUE DEVONSHIRE, SUITE 5 VILLE MONT ROYAL QC H4P 2K3	1,551.41
TANGO PHOTOGRAPHIE	5524C RUE SAINT PATRICK STUDIO 370, MONTREAL QC H4E 1A8	398.83
TANURB DEVELOPMENTS INC.	C/O FESTIVAL MARKET PLACE 1067 ONTARIO ST., STRATFORD ON N5A 6W6	315.00
TARGUS CANADA LTD.	LOCKBOX # T45919C P.O. BOX 4591, POSTAL STATION A, TORONTO ON M5W 4X5	74,287.55
TELEBEC LTÉE.	C.P. 11602 SUCC. CENTRE VILLE, ANJOU QC H3C 5T1	520.29
TELUS	P.O. BOX 6767 VANCOUVER BC V6B 4L6	1,955.87
TELUS	P.O. BOX 7575 VANCOUVER BC V6B 8N9	3,635.54
TELUS QUEBEC	CENTRE D'ENCAISSEMENT C.P. 3000, RIMOUSKI QC G5L 7Y3	7,034.09
TERASEN GAS	P.O. BOX 6686, STN. TERMINAL VANCOUVER BC V6B 6M9	659.43
THE CALGARY AIRPORT AUTHORI	CALGARY INTERNATIONAL AIRPORT 2000 AIRPORT ROAD N.E., CALGARY AB T2E 6W5	313.65
THE CITY OF CALGARY	CITY CASHIER PO BOX 2100 STN M, CALGARY AB T2P 2M5	8,454.33
THE CORPORATE MARKET PLACE	1130 TEN ROD ROAD UNIT A205 NORTH KINGSTON RI 02852	Unknown
THE DISTRICT OF NORTH VANCO	355 WEST QUEENS RD. BUSINESS LICENCES, NORTH VANCOUVER BC V7N 4N5	131.00
THE JEAN SHOP LIMITED (ECLJ	PO BOX 5639, STN C ST.JOHN'S NL A1C 5W8	404.29
THE LAMAR COMPANIES	P.O. BOX 3554 STN A TORONTO ON M5W 3G4	2,205.00
THE STRATACON GROUP	641 CHRISLEA ROAD, UNIT 8, WOODBRIDGE ON L4L 8A3	316.35
THOMAS LIFT TRUCK SERVICE L	30 DEVON RD BRAMTON ON L6T 5B5	214.70

Nom/Name	Adresse/Address	Montant/Amount
Créanciers chirographaires/Ordinary Creditors		
THROAT THREADS APPAREL INC.	1134 PLAINS RD. EAST BURLINGTON ON L7S 1W6	146,574.79
THUNDER BAY HYDRO	34 N. CUMBERLAND ST. THUNDER BAY ON P7A 4L4	900.80
THUNDER BAY TELEPHONE	P.O. BOX 800 500 E DONALD ST., THUNDER BAY ON P7C 5K4	200.36
TILLSONBURG PUC DAWN DEPAEPE	10 LISGAR AVE. TILLSONBURG ON N4G 5A5	475.50
TITAN LUGGAGE USA	635 TRADE CENTER DR. LAS VEGAS NV 89119-3712	20,168.60
TORONTO HYDRO	P.O. BOX 4490, STN. A TORONTO ON M5W 4H3	11,109.24
TOSCANE	9800 MEILLEUR #835 MONTREAL QC H2N 2E3	3,347.42
TOULON DEVELOPMENT CORP.	C/O GALERIES QUATRE SAISONS 4060 ST. CATHERINE ST. W., SUITE 700 MONTREAL QC H3Z 2Z3	153.90
TOULON DEVELOPMENT CORP.	C/O PORT HAWKESBURY 4060 ST. CATHERINES ST. W. SUITE 700 MONTREAL QC H3Z 2Z3	65.57
TOWN OF CARBONEAR	P.O. BOX 999 CARBONEAR NL A0A 1T0	34.71
TOWN OF GANDER	P.O. BOX 280 GANDER NL A1V 1W6	55.82
TOWN OF GRAND FALLS-WINDSOR	P.O. BOX 439 GRAND-FALLS NL A2A 2J8	43.02
TOWN OF LABRADOR CITY	P.O. BOX 280 LABRADOR CITY NL A2V 2K5	30.62
TOWN OF MARYSTOWN	MCGETTIGAN BLVD. & COLUMBIA DR. MARYSTOWN NL A0E 2M0	48.61
TRANS-OPTIQUE INC.	58 HYMUS POINTE CLAIRE QC H9R 1C9	16,653.79
TRANSGLOBE PROPERTY MANAGEM	5310 EXPLORER DRIVE MISSISSAUGA ON L4W 5H8	2,207.80
TRANSGLOK	2492 TARPAN HEIGHTS SAINT LAZARE QC J7T 1A1	2,279.00
TRAVELWAY GROUP INTERNATION	4800 CHEMIN BOIS FRANC VILLE ST. LAURENT QC H4S 1A7	176,693.40
TRI COASTAL DESIGN	P.O. BOX 2348 GRAND CENTRAL STATION, NEW YORK NY 10164-0442	46,616.28
TRIDENT KEY MART	713K LOUGHEED MALL 9855 AUSTIN AVENUE, BURNABY BC V3J 1N4	203.84
TRIMARK SPORTSWEAR (MARKHAM	8688 WOODBINE AVE. MARKHAM ON L3R 8B9	115.11
TRIMEX MARKETING INC.	125-4620 VICKING WAY RICHMOND BC V6V 2L5	684.90
TRUCK LOAD SERVICES INC.	500 MONTEE LABOSSIERE VAUDREUIL - DORION QC J7V 8P2	635.25
UGO SAC IMPORT LTEE.	9500 MEILLEUR SUITE 800, MONTREAL QC H2N 2B7	1,646,712.40
UNION GAS LTD.	P.O. BOX 2025 CHATHAM ON N7M 6C7	1,693.18
UNIQUE CORPORATE GIFTS INC.	3800, RUE GRIFFITH ST-LAURENT QC H4T 1A7	4,509.03
UNITED PARCEL SERVICE NS	PO BOX 2127 CRO HALIFAX NS B3J 3B7	394.90
UNITED STATES LUGGAGE CO.	P.O. BOX 13722 NEWARK NJ 07188-0372	36,576.68
UPPER CANADA MALL LTD.	C/O ADMINISTRATION OFFICE 17800 YONGE ST., P.O. BOX 256 NEWMARKET ON L3Y 4Z1	24.50
UPPER CANADA MALL LTD.	UPPER CANADA MALL 17800 YONGE ST., P.O. BOX 256 NEWMARKET ON L3Y 4Z1	42.79
UPPER CANADA MALL LTD.	C/O ADMINISTRATION OFFICE 17800 YONGE ST., P.O. BOX 256 NEWMARKET ON L3Y 4Z1	54.40
URBAN STATION (USA)	2530 CORPORATE PLACE # A 103 MONTEREY PARK CA 91754	1,593.84
USB PROMOTIONS	760 DU VILLAGE MORIN HEIGHTS QC J0R 1H0	1,337.20
VANCOUVER INTERNATIONAL AIRPORT AUTH.	P.O. BOX 23750 AIRPORT POSTAL OUTLET, RICHMOND BC V7B 1Y7	6,243.38
VENETO IMPORTS LTD.	8320 BLVD. DECARIE MONTREAL QC H4P 2P5	405,175.73
VEOLIA	SERVICES ... L'ENVIRONNEMENT 3383 BOUL. DE LA CHAUDIÈRE, QUEBEC QC G1X 4B8	270.90
VERIDIAN CONNECTIONS	1465 PICKERING PARKWAY SUITE 200, PICKERING ON L1V 7G7	3,293.49
VIC'S PLUMBING & HEATING CO	4810 SHEPPARD AVENUE EAST UNIT 205, SCARBOROUGH ON M1S 4N5	238.25
VILLAGE SHOPPING CENTRE (NL	C/O PLAZA GROUP 90 MORGAN RD, SUITE 200, BAIE D'URFE QC H9X 3A8	12,815.11
VILLE DE BAIE COMEAU	19 AVE. MARQUETTE BAIE COMEAU QC G4Z 1K5	261.27
VILLE DE DOLBEAU-MISTASSINI	1100 BLVD. WALLBERG DOLBEAU QC G8L 1G7	1,375.63
VILLE DE LA SARRE	6, 4E AVE. EST VILLE DE LA SARRE QC J6Z 1J9	12.98
VILLE DE LONGUEUIL	4250, CHEMIN DE LA SAVANE LONGUEUIL QC J3Y 9G4	50.00
VILLE DE MANIWAKI	186 RUE PRINCIPALE SUD MANIWAKI QC J9E 1Z9	32.85
VILLE DE MONTREAL BUSINESS LICENSE	DIVISION DES PERMIS ET INSPECTIONS 888, BOUL. DE MAISONNEUVE EST, 5 ETAGE MONTREAL QC H2L 4S8	330.00
VILLE DE MONTREAL BUSINESS TAX	SERVICES DES FINANCES C.P. 11043 SUCC. CENTRE VILLE, MONTREAL QC H3C 4X8	271.53
VILLE DE RIMOUSKI	205 AVE. DE LA CATHEDRALE C.P. 710, RIMOUSKI QC Q5L 7C7	111.10
VILLE DE RIVIERE DU LOUP	65 RUE DE L'HOTEL-DE-VILLE C.P. 37 RIVIERE DU LOUP QC G5R 3Y7	40.00
VILLE DE ST. GEORGES	11700 BLVD. LACROIX QUEBEC QC Q5Y 1L3	94.17
VITRAN EXPRESS CANADA INC.	3333 JOSEPH DUBREUIL LACHINE QC H8T 3P7	637.34
VITRERIE FLEUR DE LYS INC.	750 RUE ST-ALPHONSE NORD P.O. BOX 242, THETFORD MINES QC G6G 3X2	310.41
VYBE INC. DBA: GROOVE	11150 DANA CIRCLE CYPRESS 90830	27,883.99
W.C. CHAMPS CANADA 2000 INC	2276 CHEMIN ST-FRANCOIS DORVAL QC H9P 1K2	282,348.13
WASTE MANAGEMENT	P.O. BOX 4206 STATION A, TORONTO ON M5W 5L5	1,726.51
WASTECO	PEEL / HALTON REGION 150 ORENDA ROAD, BRAMPTON ON L6W 1W3	128.57
WATERLOO NORTH HYDRO	P.O. BOX 1029, WATERLOO ON N2J 4S1	1,000.10
WEBTECH WIRELESS	#215-4298 CANADA WAY BURNABY BC V5G 1H3	679.42
WELLAND HYDRO-ELECTRIC	P.O. BOX 280 WELLAND ON L3B 5P6	437.34
WENDY ROBERTS	601-1985 BELLEVUE AVENUE WEST VANCOUVER BC V7V 1B6	50.00
WESBILD HOLDINGS LTD.	C/O CHAHKO MIKA MALL 1450 JOHNSON STREET, COQUITLAM BC V3E 2T1	4,536.17
WESTCLIFF DEVELOPMENTS LTD.	C/O LABRADOR MALL 600 DE MAISONNEUVE BLVD. W., S. 2800 MONTREAL QC H3A 3J2	79.21
WESTPORT INTERNATIONAL	111 CHABANEL OUEST SUITE 803, MONTREAL QC H2N 1C8	90,360.21
WHITBY HYDRO ELECTRIC COMMISSION	100 TAUNTON RD. EAST P.O. BOX 59, WHITBY ON L1N 5R8	471.82
WICK AGENCIES	7828 WAGNER ROAD EDMONTON AB T6E 5B2	289.25
WINNIPEG AIRPORTS AUTHORITY	ROOM 249 2000 WELLINGTON AVE., WINNIPEG MB R3H 1C2	2,065.39
WM QUEBEC INC.	CP 11748 SUCC CENTRE-VILLE, MONTREAL QC H3C 6T1	826.81
WORKERS COMPENSATION BOARD OF MANITOBA	333 BROADWAY WINNIPEG MB R3C 4W3	566.49
WORKPLACE SAFETY AND INSURANCE	CP 2099, SUCC LCD1 120, RUE KING OUEST HAMILTON ON L8N 4C5	16,956.89
YAK PAK INC	P.O. BOX 1036 CHARLOTTE NC 28201-1036	128.87
YELLOW PAGES GROUP	C.P. 11788 SUCC. CENTRE VILLE, MONTREAL QC H3C 0C2	3,817.30
YORKDALE SHOPPING CENTRE HO	C/O ADMINISTRATION OFFICE 1 YORKDALE RD., SUITE 500 TORONTO ON M6A 3A1	189.24
ZANDRAZ IN HARMONIE	642 DE COURCELLE SUITE 301 MONTREAL QC H4C 3C5	209,464.74
ZPROVISION FOR LANDLORD DAMAGE CLAIM		4,200,000.00
Créanciers chirographaires/Ordinary Creditors		30,426,614.02
Grand Total		59,747,186.07

**THIS INFORMATION SHEET
IS SUPPLIED IN ORDER TO ASSIST YOU IN COMPLETING
THE PROOF OF CLAIM FORM**

- ☐ The proof of claim must be signed by the individual completing the form.
- ☐ The signature of the claimant must be witnessed.
- ☐ Give the complete address (including postal code) where all notices and correspondence are to be forwarded.
- ☐ The amount on the statement of account must agree with the amount claimed on the proof of claim.

PARAGRAPH 1 OF THE PROOF OF CLAIM

- ☐ If the individual completing the proof of claim is not the creditor himself, he must state his position or title.
- ☐ The creditor must state the full and complete legal name of the Company or the claimant.

PARAGRAPH 3 OF THE PROOF OF CLAIM

- ☐ A detailed statement of account must be attached to the proof of claim and must show the date, the invoice number and the dollar amount of all the invoices or charges, together with the date, the number and the amount of all credits or payments. A statement of account is not complete if it begins with an amount brought forward. In addition, a creditor must indicate his/her address, phone number, fax number and E-mail address.

PARAGRAPH 4 OF THE PROOF OF CLAIM

- ☐ An unsecured creditor (subparagraph (A)) must check and state whether or not a priority rank is claimed under Section 136 of the Bankruptcy and Insolvency Act.
- ☐ A claim of landlord (subparagraph (B)) for disclaim of lease must be completed with full particulars and calculations.
- ☐ A secured creditor must complete subparagraph (C) and attach a copy of the security documents.
- ☐ A farmer, fisherman or aquaculturist must complete subparagraph (D).
- ☐ A claim against director(s) (subparagraph (E)), in a proposal which compromises a creditor's claim, must contain full particulars and calculations.

PARAGRAPH 5 OF THE PROOF OF CLAIM

- ☐ The claimant must indicate whether he/she **is** or **is not related** to the debtor, as defined in the Bankruptcy and Insolvency Act, by striking out that which is not applicable.

PARAGRAPH 6 OF THE PROOF OF CLAIM

- ☐ The claimant must attach a detailed list of all payments received and/or credits granted, as follows:
 - a) within the **three months** preceding the initial bankruptcy event, in the case where the claimant and the debtor are **not related**;
 - b) within the **twelve months** preceding the initial bankruptcy event, in the case where the claimant and the debtor are **related**.
- ☐ **PROXY**
 - a) A creditor may vote either in person or by proxy;
 - b) A debtor may not be appointed as proxy to vote at any meeting of the creditors;
 - c) The Trustee may be appointed as a proxy for any creditor;
 - d) In order for a duly authorized person to have a right to vote he must himself be a creditor or be the holder of a properly executed proxy. The name of the creditor must appear in the proxy.

PROOF OF CLAIM

(Section 50.1, subsections 65.2(4), 81.2(1), 102(2), 124(2), 128(1),
and paragraphs 51(1)e and 66.14b) of the Act)

(All notices or correspondence regarding this claim must be forwarded to the following address: _____)

Telephone number: _____

Fax number: _____

E-mail Address: _____

In the matter of the proposal of **BENTLEY LEATHERS INC.** of St-Laurent, Québec, and the claim of:

_____, creditor.

I, _____, of _____, do hereby certify :
(name of creditor or representative of the creditor) (city and province)

1. That I am a creditor of the above-named debtor (or that I am _____,
(state position or title)
of _____).
(name of creditor)

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That the debtor was, at the date of the notice of intention to make a proposal, namely the **18th day of January 2008**, and still is, indebted to the creditor in the sum of \$ _____, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. **(The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim. In addition, indicate the creditor's address, fax number, telephone number and E-mail address).**

4. (Check and complete appropriate category)

() **A. UNSECURED CLAIM OF \$ _____**
That in respect of this debt, I do not hold any assets of the debtor as security and

(Check appropriate description.)

() Regarding the amount of \$ _____, I do **not** claim a right to a priority ("Ordinary Creditor");

() Regarding the amount of \$ _____, I claim a right to a priority under section 136 of the Act ("Preferred Creditor"). (Set out on an attached sheet details to support priority claim.)

() **B. CLAIM OF LANDLORD FOR DISCLAIMER OF A LEASE \$ _____**
That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

() **C. SECURED CLAIM OF \$ _____**
That in respect of this debt, I hold assets of the debtor valued at \$ _____, as security, particulars of which are as follows:
(Give full particulars of the security, including the date on which the security was given, and the value at which you assess the security, and attach a copy of the security documents.)

() **D. CLAIM BY FARMER, FISHERMAN, OR AQUACULTURIST OF \$ _____**
That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ _____
(Attach a copy of sales agreement and delivery receipts.)

() **E. CLAIM AGAINST DIRECTOR \$ _____**
(To be completed when a proposal provides for the compromise of claims against directors.)
That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

PROOF OF CLAIM
(continued)

5. That, to the best of my knowledge, I am (or the above-named creditor is) (or am not or is not) related to the debtor within the meaning of section 4 of the Act.
6. That the following are the payments that I have received from, and the credits that I have allowed to, the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Section 2 of the Act, which is January 18, 2008: (Provide details of payments and credits.)

Dated at _____, this ____ day of _____.

Witness

Signature of creditor or his representative

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.

WARNINGS: A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.

Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

PROXY

(Subsection 102(2) and paragraphs 51(1)(e) and 66.15(3)(b) of the Act)

IN THE MATTER OF THE PROPOSAL OF **BENTLEY LEATHERS INC.:**

I, _____, of _____
(name of creditor) (name of town or city)

a creditor in the above matter, hereby appoint _____ of _____

to be my proxyholder in the above matter, except as to the receipt of dividends, with (or without) power to appoint another proxyholder in his or her place.

Dated at _____, this ____ day of _____.

Name of creditor and name of authorized signatory

Signature of witness

Per : _____
Signature

CANADA
PROVINCE OF QUÉBEC
DISTRICT OF QUÉBEC
DIVISION NO.: 01-MONTRÉAL
COURT NO.: 500-11-032325-082
ESTATE NO.: 41-1030545

SUPERIOR COURT
(Commercial Division)

IN THE MATTER OF THE PROPOSAL OF:

Bentley Leathers Inc.

a body politic and corporate, duly incorporated
according to law and having its head office and its
principal place of business at:
3700 Griffith
Suite 200
St-Laurent QC H4T 2B3

Debtor

VOTING LETTER

(Paragraphs 51(1)f) and 66.15(3)c) of the Act)

I, _____, creditor
(or I, _____, representative of _____, creditor)
of _____ (name of town or city), a creditor in the above matter for
the sum of _____ \$, hereby request the trustee acting with respect to the proposal of **Bentley Leathers Inc.**, to record my vote _____ (for or against) the acceptance of the proposal as made on
the 28th day of March 2008.

Dated at _____, this _____ day of _____ 2008.

Witness

Individual Creditor

- OR -

Name of Corporate Creditor

Witness

Per : _____
Signature of Signing Officer