

# RSM Richter Inc.

January 26, 2010

RSM Richter Inc.  
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## TO THE CREDITORS OF BENTLEY LEATHERS INC.

Madam/Sir,

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

The Proposal provides for the distribution of a dividend of nine million dollars (\$9,000,000). To date, the following dividend payments have been distributed:

- \$1,500,000 on September 30, 2008; and
- \$1,500,000 on January 30, 2009.

We are including herewith our trust cheque representing your share pro rata of the third dividend payment of three million dollars (\$3,000,000).

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

Yours very truly,

**RSM Richter Inc.**  
Trustee