

RSM! Richter Inc.

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September 30, 2008

TO THE CREDITORS OF BENTLEY LEATHERS INC.

Dear 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) of which the initial payment of one million five hundred thousand dollars (\$1,500,000) was to be remitted to the Trustee, no later than September 30, 2008, for distribution to ordinary creditors.

In this regard, we are enclosing herewith our trust cheque representing your dividend payment established according to your choice of Option (A or B) made as ordinary creditor. Creditors who did not make any choice have been given Option B, the whole in accordance with the Proposal.

Option A provides for the payment of the lesser of the proven claim or one thousand dollars (\$1,000). Option B provides for the payment of a *pari passu* and pro rata share of the balance of the initial distribution of one million five hundred thousand dollars (\$1,500,000), less all amounts paid to the creditors having chosen Option A. Based on the claims established by the Company as of today, the first dividend for Option B is 4.53¢ on the dollar.

You will note that, as per the *Bankruptcy and Insolvency Act*, we have deducted the 3.5% statutory levy for the Superintendent of Bankruptcy from the amount of your dividend payment.

Yours very truly,

RSM Richter Inc.
Trustee

(français – au recto)

RSM Richter Inc. est un cabinet indépendant membre de RSM International, association de cabinets indépendants d'expertise comptable et de services conseils.

RSM Richter Inc. is an independent member firm of RSM International, an affiliation of independent accounting and consulting firms.