

RSM Richter Inc.

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CANADA
PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL
COURT NO.: 500-11-042483-129
ESTATE NO.: 0000117-2012-QC

SUPERIOR COURT
(Commercial Division)
(Sitting as a court designated pursuant to the
Companies' Creditors Arrangement Act,
R.S.C. 1985, c. C-36, as amended)

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

BOUTIQUE LE PENTAGONE INC.

Debtor

-and-

RSM RICHTER INC.

Monitor

INSTRUCTION LETTER FOR THE CLAIMS PROCESS OF
BOUTIQUE LE PENTAGONE INC. (THE "DEBTOR")

A. Claims Process

By order dated May 10, 2012 (the "Order") under the *Companies' Creditors Arrangement Act*, R.S.C. 1985 c. C-36, as amended (the "CCA"), the Debtor has been authorized to conduct a claims process (the "Claims Process").

This letter provides instructions for completing the proof of claim. For your information, there is currently no proposed plan under the CCAA. Capitalized terms which are not otherwise defined herein shall have the meaning ascribed thereto in the Order.

The Claims Process includes any person having a claim of any kind, except for an Excluded Claim, against the Debtor, relating to any obligation arising of existing facts as of April 10, 2012, whether undetermined, contingent or other, and any claim after April 10, 2012 arising out of the restructuring, the disclaimer or resiliation of a contract, lease, employment agreement or other agreement ("Restructuring Claim"), as defined in the Order.

If you have any questions regarding the Claims Process, please contact the Court-appointed Monitor at the address provided below.

(français – recto)

All notices and enquiries with respect to the Claims Process should be addressed to the Monitor at:

RSM Richter Inc.
(In its capacity as Monitor of
Boutique Le Pentagone Inc.)
2 Place Alexis Nihon, Suite 1820
Montréal, Québec H3Z 3C2

Attention: Stéphane De Broux, CA, CIRP
Fax: (514) 934-8603
E-mail: claims@rsmrichter.com

B. Submitting a Proof of Claim

If you believe that you have a claim against the Debtor, you will have to file a proof of claim with the Monitor by the Claims Bar Date and/or the Restructuring Claims Bar Date, failing which your claim against the Debtor will be extinguished and forever barred.

The proof of claim must be filed and received by the Monitor by **June 22, 2012 at 5:00 p.m., Montréal Time (“Claims Bar Date”)**.

For a Restructuring Claim, the proof of claim must be filed and received by the Monitor no later than the latter of **(i) August 17, 2012 at 5:00 p.m., Montréal Time or (ii) thirty (30) days following presumed receipt, for the purposes of Section 12 of the Order, of the Instructions to Creditors (“Restructuring Claims Bar Date”)**.

Additional proof of claim forms can be found on the Monitor’s website at:

<http://www.rsmrichter.com/Restructuring/Boutique%20Le%20Pentagone.aspx>

or they can be obtained by contacting the Monitor in writing by mail, fax, or e-mail at the coordinates indicated above and providing particulars as to your name, address, facsimile number and e-mail address. Once the Monitor has this information, you will receive, as soon as practicable, additional proof of claim forms.

You will find enclosed the information sheet to help you to complete the proof of claim form.