

RSM Richter

May 8, 2009

RSM Richter Inc.

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TO THE FORMER EMPLOYEES OF NOBLE METAL PROCESSING CANADA, INC.

We are writing to advise you that Noble Metal Processing Canada, Inc. (the "Company") made an assignment in bankruptcy on May 5, 2009. Enclosed are the following documents for your review:

- Notice of Bankruptcy and First Meeting of Creditors; and
- A blank proof of claim form.

You are not required to file a claim at this time.

Further information will follow with respect to the estimated amount of your claim, if any, for outstanding "eligible wages" (which includes wages, vacation pay, and severance and/or termination pay), based on the Company's books and records. We anticipate that this information will be mailed to you by the end of June, 2009, if not sooner. At that time, if you agree with the amount of your claim, a proof of claim form will be completed on your behalf.

If you disagree with the estimate of your claim, you will have an opportunity, within a specified period of time, to complete a proof of claim form.

If you choose to file a proof of claim at this time, please attach a schedule setting out the calculation of your claim.

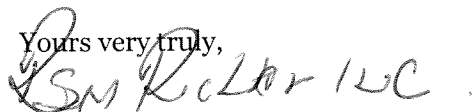
Wage Earner Protection Program Act ("WEPPA")

You may be entitled to a claim in the maximum amount of \$3,253 under the WEPPA.

If applicable to you, within the next four to five weeks, the Trustee, as required under the WEPPA, will be filing information with Services Canada regarding your claim entitlements, based on the Company's records. A copy of the information so filed, along with brief instructions on how to file the WEPPA claim, will be sent to you; it will be your responsibility to file the WEPPA claim within the prescribed time period.

Please note that the WEPPA claim will comprise a portion of your total claim and will not be in addition to the amount calculated based on the Company's books and records.

Yours very truly,



**RSM RICHTER INC.
TRUSTEE IN BANKRUPTCY OF
NOBLE METAL PROCESSING CANADA, INC.**

Encls.

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