

File (Estate) No. 33-1102780
Trustee License No. 1498
Trustee Name for WEPP filing: Brian P. Doyle

September 15, 2008

TO: *THE EMPLOYEES OF ZOOM AIRLINES INCORPORATED*

Re: In the Matter of the Bankruptcy of Zoom Airlines Incorporated

Pursuant to the assignment in bankruptcy of Zoom Airlines Incorporated, effective September 12, 2008, the Trustee hereby gives notice that all employee services have been terminated prior to or as at the bankruptcy date of September 12, 2008. Records of Employment have been or will be mailed under separate cover.

In accordance with paragraph 21(d) of the *Wage Earner Protection Program Act (Canada)* (the "WEPP"), legislation to establish a program for making payments to individuals in respect of wages owed by employers who are bankrupt or subject to a receivership, the Trustee hereby gives notice of the existence of such program and advises that the date of bankruptcy is as set out above. Information pertaining to the program may be obtained by calling:

Toll free: 1 (866) 683-6516
TTY: 1 (866) 926-9105

Additional information, including an application for payment under the WEPP established by the Government of Canada, may be obtained at the following website:

<http://www.servicecanada.gc.ca/en/sc/wepp/index.shtml>

Should you require a copy of the application, such will be provided on request.

The Trustee requires that in accordance with the WEPP Regulations, you are required to file a proof of claim form in accordance with *the Bankruptcy and Insolvency Act (Canada)* for wages outstanding as at the date of bankruptcy. A mailing has been sent to you with Creditors' Notice of Bankruptcy and First Meeting of Creditors package, including a proof of claim form.

We advise that you may have a claim against the WEPP. Should you believe that you have unpaid wages that are eligible for payment under the WEPP and are not paid by the Trustee, you may file an application with the Minister and eligibility will be determined by the Minister in accordance with the legislation.

A copy of any material provided by the Trustee to Human Resource and Social Development Canada, in accordance with the WEPP, in respect of your wage claim, if any, will be provided to you in due course.

Yours very truly,
DOYLE SALEWSKI INC.
in its capacity as Trustee in Bankruptcy
re Zoom Airlines Incorporated
and not in its personal capacity

A handwritten signature in black ink, appearing to read "Paul Salewski". The signature is written in a cursive style with a large initial "P".

Paul E. Salewski, CA•CIRP
Senior Vice-President