



August 22, 2001

To whom it may concern;

Ravi Adhiyappan was part of the Deloitte & Touche team that implemented JD Edwards at Grant Forest Products Inc. from October 98 to June 99.

The scope of the project was to convert the legacy Financial, Distribution & Manufacturing system to JD Edwards World. Ravi was the lead Consultant for Accounts Receivable, Fixed Assets, FASTR and World Writer. He was also involved in the integration of Purchasing and Sales Orders with Financials. He played a valuable role in assisting the G/L lead consultant in a successful Financials implementation.

Having worked with Ravi very closely in the project, I found him to be very personable, hard working, meticulous and conscientious. His experience as a JD Edwards user is clearly evidenced by his depth of product knowledge. He was able to suggest very practical solutions and provide great tips to using the system efficiently and to its full potential. I was impressed with his presentation & teaching skills when he conducted workshops for Fixed Assets, FASTR & World Writer.

Overall, I consider him to be an excellent resource of skills and competencies. His is well rounded having a professional accounting designation and extensive accounting and JD Edwards experience, both as a user and a consultant. He would make excellent contribution to any such team and I would not hesitate to recommend Ravi to other companies considering the implementation of JD Edwards within their organization.

Yours truly,

GRANT FOREST PRODUCTS INC.

A handwritten signature in black ink, appearing to read 'LDuguay', is written over a faint, larger version of the signature.

Lawrence Duguay
Assistant Controller

Grant Forest Products Inc.

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"using our forests wisely"

