



April 20, 2002

To Whom it May Concern!

Ravi Adhiyappan was part of the Baxter Corporation – Canada JD Edwards implementation team from October 16th 2001- November 30th 2001 as a Financial Lead Consultant.

Ravi was hired to help out in the project to migrate from JD Edwards World to One World XE and revamp the Fixed Assets process at Baxter. Mid way during the project his contract had to be given notice because of the decision by JD Edwards to indefinitely support the World software.

During his employ at Baxter, he demonstrated in depth of knowledge of JD Edwards. He had very good communication skills and got along very well the team members. He showed a lot of initiative to set up meetings with the business team members in order to revamp the Fixed Asset project tracking process.

Ravi's depth in the Fixed Assets module was very evident when he made recommendation as to how Baxter Canada can creatively manipulate the Fixed Assets system in order to track the capital projects efficiently to give timely feed back to the project owners.

Overall, I consider him to be an excellent consultant with well-rounded experience. I would not hesitate to recommend Ravi to other companies considering the implementation of JD Edwards or process re-engineering within their organization.

Yours truly,

THE SIGNATURE AND THE NAME WAS EARSE FOR PRIVACY REASONS

Senior Project Manager
Baxter Corporation- Canada

