

January 5, 2011

To Whom It May Concern:

Ravi Adhi, worked at Marks Work Wearhouse (MWW) – a Subsidiary of Canadian Tire, from August 2010 to January 2011.

The project had two primary objectives. First, the project team designed and implemented first class accounting and business processes to ensure the MWW business unit was compliant with the best practises in International Financial Reporting Standards (IFRS). This included significant changes to the General Ledger and Fixed Asset configuration in JD Edwards. Second, the project team transitioned the business unit from a manual reporting framework to using ED Edwards outputs to meet an expedited reporting time table.

Ravi was part of a five member functional and technical team that reported to me. He was responsible for creating process flows, detailed design specification documents to automate reports and user manuals for on-the-job training. Ravi also participated in training sessions as a trainer and trainee when processes were implemented. Ultimately, Ravi's key responsibility was to scope out the implementation of an enterprise wide purchasing module and provide production support in Fixed Assets and G/L changes for IFRS.

During the period of his engagement, Ravi demonstrated very good technical, process re-design, task management and interpersonal skills. His background in accounting was very helpful for production support and design meetings, where in he was instrumental in consolidating multiple reports into one solution.

Overall I found Ravi to be a valued member of the Mark's and Canadian Tire IFRS implementation team. He was able to jump into a project and add value. Please accept this as a personal reference of Ravi for your employment considerations.

Yours truly,

**FOR PRIVACY REASONS THE NAME AND THE SIGNATURE WAS ERASED**

Technical Accounting and IFRS Lead  
Mark's Work Wearhouse Ltd.  
Canadian Tire Corporation