



August 5, 2005

David Rivera
One Whataburger Way
Corpus Christi, TX 78411

To Whom It May Concern:

Ravi Adhiyappan worked at Whataburger Inc from August 16th, 2004 to August 5th, 2005 as a JD Edwards Consultant & Project Manager/Production Coordinator. During this tenure he worked very closely with me in the procure to pay stream, where I was the team lead for that process.

Ravi worked very closely with me to clean up all integrity issues in purchasing and accounting as well as implementing procedures and controls to make the procure to pay process more efficient. He was also instrumental in creating custom reports to identify integrity issues. As a production coordinator and project manager he was helpful and supportive to solve issues, expedite development requests and demonstrated very good skills in conducting meetings efficiently and project management skills.

During the employ at Whataburger, Ravi demonstrated in depth knowledge in financials, inventory & purchasing modules in JD Edwards. His accounting experience and designation was extremely valuable in integrating and solving accounting related purchasing and inventory issues.

Overall, I find Ravi to be very knowledgeable and helpful person. What makes him unique is that he takes the time to understand the user's point of view and is considerate of their needs. I am very confident that with his organizational, communication and leadership skills, he will be extremely valuable to any company that wishes to hire him as a project manager, process re-designer or JD Edwards consultant. I wish him all the best in his future endeavors. Please accept this as a personal recommendation of Ravi for your employment considerations.

Sincerely,

A handwritten signature in black ink, appearing to read 'DR', is written over a light blue horizontal line.

David Rivera
Corporate Finance Manager
Whataburger, Inc.