



August 14, 2000

To Whom It May Concern:

Raveendra Adhiyappan was hired on July 6, 1998 in the position of Consultant at Deloitte & Touche Management Solutions in the Toronto North location.

During the two years under our employ, I found him to be a diligent and dedicated professional. Ravi is a very personable individual and has excellent people skills. He is a very good team player. He was promoted to the position of Senior Consultant after his first year.

Ravi maintained very good relationships with his clients; he was the recipient of the "Client Service Excellence Award" in July of 1999 for having been part of the Grant Forest Products-Earlton project team. This team was one of the ten teams across the entire practice (Audit, Tax & Consulting across the whole Greater Toronto Area) to win this award.

Please accept this letter as a personal recommendation of Ravi for your employment considerations. I have no doubt that he will be an asset and a valuable employee to your organization. I wish him well in all his endeavors.

Sincerely,

Ray Pineda  
Partner