



November 29, 2000

To Whom It May Concern:

The purpose of this letter is to provide a reference and recommendation for Mr. Ewandro Magalhães, Jr., in his translation and interpreting activities. I have personally benefited from his abilities on ten separate occasions. We sponsor seminars for Brazilian executives in Athens, Ohio, at Ohio University. These four-day programs require simultaneous translations for groups from forty to eighty participants. Thus, I have had considerable and successful experiences relying on Mr. Magalhães.

He brings a very high degree of professionalism and responsibility to his assignments. Mr. Magalhães is not the first translator I have worked with, but he is the best. My material, financial and economic data, concepts, trends, and problems involve highly specialized language and very specific terms. A quick review of the material prior to the presentation is all that was necessary for him to translate the material. Relevant questions from the participants have provided ample evidence of the accuracy of his efforts. He moves from English to Portuguese, to Portuguese to English, in a seamless flow.

Perhaps the strongest indicator of our respect for Mr. Magalhães is our continuing to bring him from Brazil to the United States for our programs, given the cost of airline tickets, and less expensive people being available. We have found his services are sufficiently outstanding to more than justify the cost.

In conclusion, I wish to provide an unqualified recommendation for Mr. Ewandro Magalhães, Jr., for Translation and Interpreting services.

Very Truly Yours,

G. Kaye Rakes
O'Bleness Professor of Finance and Banking
Chair, Finance Department