

January 14, 2003

To Whom It May Concern:

Testimonial

Mr. Werner Kirchmann, born on the 27 September 1959 in Dueren, was contracted regularly between September 2000 and June 2002 by our Hanoi office.

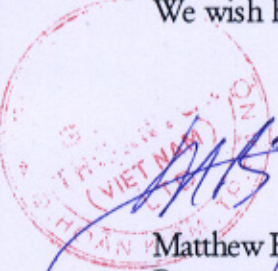

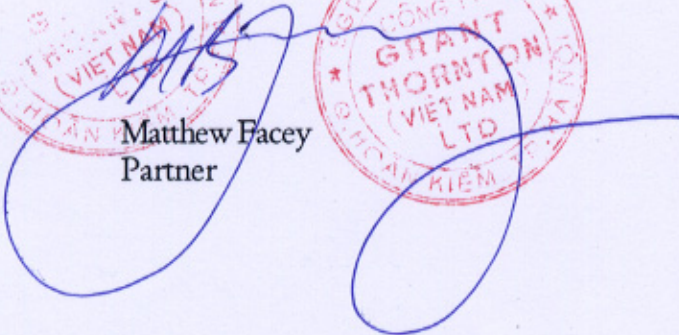
Mr. Kirchmann worked for us as an IT trainer within our ACCA (Association of Chartered Certified Accountants) training program, training the "Information systems" module.

Besides his tasks as an ACCA trainer Mr. Kirchmann was also contracted in November 2001 as a trainer for a project management training for the middle management of Vietnam Post and Telecommunication (VNPT).

Furthermore, Mr. Kirchmann supported us on several occasions in our sales activities in the IT sector.

Mr. Kirchmann has dealt with the tasks assigned to him with great care and precision, and with a high degree of commitment and always to our complete satisfaction. His behavior with respect to superiors, customers and colleagues has been beyond reproach.

We wish him every success in his future career.



Matthew Facey
Partner