

September 1, 2009

Citizenship and Immigration Canada  
Federal Skilled Worker  
Centralized Intake Office  
196 George Street  
Sydney, NS - Canada

Re: Mr. Osvaldo S. Santos, Jr.  
Reference letter

To whom it may concern:

The Car Dealer Montalve is a Volkswagen Car Dealer with some departments like Car Sales, Repair, Warehouse, Car insurance and etc... It is situated at the prestigious square in Telêmaco Borba, Parana, South Brazil, with about 10.000 m<sup>2</sup> areas. The yearly Revenue was in excess of US\$ 15 million/year with about 150 employees.

Mr. Santos joined the Montalve team on January 15th 1995 as Sales and Marketing Manager and Customers Service Manager. He was promoted and became the Financial Manager on February 1996 where he worked until January 2001. After this time contributing to the company with hard and professional work, he had a new promotion and became the President of the company. He left the company in September 2002.

His main duties as President were:

- Responsible for ensuring that the Board of Directors and its members: · are aware of and fulfill their governance responsibilities; · comply with applicable laws and bylaws; · conduct board business effectively and efficiently; · are accountable for their performance.
- Establish the company's vision, mission and strategic direction as conveyed through policies and concrete objectives which are met through the effective management of human, financial and material resources.
- Authorize and organize the establishment of major departments and associated senior staff positions.
- Allocate material, human and financial resources to implement organizational policies and programs; establish financial, market and administrative controls; formulate and approve promotional campaigns; and approve overall human resources planning.

This is a true copy of the original  
made by me on 19/09/2009  
3 pages  
Allen Castello

**Allen Castello**  
Notary Public  
State of Connecticut  
My Commission Expires on Dec 31, 2013

**MONTAVEL COMÉRCIO DE VEÍCULOS LTDA.**  
CNPJ 05.819.458/0001-90 Inscr. Est. 90293993-84

Rua Prof. Ney de Oliveira Pimenta, 470 - Cx. Postal 101 - CEP 84261-370  
Fone (42) 3273-1415 - Telêmaco Borba - PR  
montalve@uol.com.br - montaveloficina@uol.com.br



- Select middle managers, directors or other executive staff; delegate the necessary authority to them and create optimum working conditions according to the vision of the company.
- Represent the company or delegate representatives to act on behalf of the company in negotiations or other official functions in private and/or public appearance.
- Ensure that the company maintains positive and productive relationships with media, funders, donors, and other organizations. In this capacity, he serves as primary spokesperson for the organization and may include: representing the organization to the media and representing the organization on governmental or nongovernmental organizations and committees.

His main duties as Financial Manager were:

- Oversee the preparation of financial reports, direct investment activities, and implement cash management strategies.
- Develop strategies and implement the long-term goals of the organization.
- Plan, organize, direct, control and evaluate the operation of an accounting, auditing or other financial department.
- Develop and implement the financial policies, systems and procedures of the establishment.
- Perform data analysis, evaluate financial reporting systems, accounting procedures and investment activities and use it to offer senior managers ideas on how to maximize profits including but not limited to recommendations for changes to procedures, operating systems, budgets and other financial control functions.
- Analyze of future earnings or expenses.
- Summarize and forecast the organization's financial position
- Prepare or co-ordinate the preparation of financial statements, summaries, and other cost-benefit analyses and financial management reports.
- Oversee the accounting, audit, and budget departments. Co-ordinate the financial planning and budget process, and analyze and modify estimates.
- Recruit, organize, train and manage staff
- Monitor and control the flow of cash receipts and disbursements to meet the business and investment needs of the organization as well as notify and report to senior managers concerning any trends that are critical to the organization's financial performance.

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# MONTALVE



Mr. Santos was receiving as an annual salary an average of US\$ 75,000.00 plus benefits including but not limited to dental and medical coverage plus retirement plan.

He had been a very reliable, trustworthy and efficient member of staff who showed great potential.

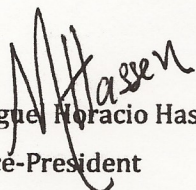
I have always found Osvaldo to be very professional in his duties. He was very courteous and friendly, and made many friends with customers and staff alike. He was punctual and took pride in his appearance. Mr. Santos had been excellent since he joined the team. He is missed.

I recommend Mr. Santos unreservedly; he would be an asset to any company. I wish him all the best for his future career.

Yours Sincerely

For and on Behalf

Montalve Ltda

  
Miguel Horacio Hassen  
Vice-President

05.819.458/0001-90

MONTAVEL COMÉRCIO DE VEÍCULOS LTDA.

RUA NEY DE OLIVEIRA PIMENTA, 470  
CENTRO

84261-370 - TELÊMACO BORBA - PR

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