

LETTER OF RECOMMENDATION

for:

PROFESSOR DUARTE TRIGUEIROS

Faculty of Economics

University of Algarve

Faro, Portugal

I wish to recommend Professor Duarte Trigueiros for university teaching positions in Information Systems, Accounting or Finance. Though it is unusual for someone to qualify in more than one area of expertise, Professor Trigueiros' curriculum vitae shows that he has considerable experience in all of these disciplines.

My recommendation addresses his teaching, supervisory and administrative performance.

During the time that he was in Macau I was the Chairman of the Accounting Area and Professor Trigueiros taught Introductory and Intermediate Accounting.

As a teacher he was thorough in preparation and patient with students. Many of Macau's undergraduates have poor written and oral English skills so his considerable forbearance and his understanding of their limitations was most appreciated by myself and by the students. His formal and informal evaluations testify to his teaching abilities.

Professor Trigueiros' publication record documents his passion for research. His knowledge of contemporary accounting and finance issues proved invaluable in his supervision of MBA students. I, myself, called on him for help in my own supervision of a masters thesis on shareholder value which needed sophisticated statistical applications that surpassed my own knowledge.

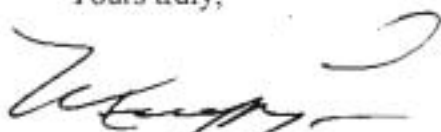
His supervision also cast him into the role of an eager student as he acquired a sound understanding of Chinese accounting principles and practices from working with MBA candidates completing their theses.

As Department Chairman I also observed Professor Trigueiros' administrative performance. He was well prepared for meetings. He understood issues and he communicated his thoughts firmly and courteously and made real contribution to the smooth running of the university. I can pay no higher compliment than to say that he made my job easier.

In conclusion, I would like to stress Professor Trigueiros' versatility. Besides being a fine scholar he is a good teacher and administrator. You will find him a real gentleman. He is friendly, always ready to help colleagues and students and still he is able to complete a demanding regimen that he has set for himself.

Should you wish to contact me, I can best be reached at murrayt_lynn@hotmail.com. (note: an underscore between 't' and 'lynn').

Yours truly,



Dr. Murray T. Lynn
Visiting Professor, Central European University,
Budapest (Autumn 2003)
Adjunct Professor, University of Southern Illinois;
Hong Kong, Taipei settings