



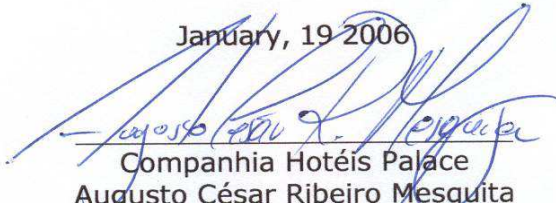
COPACABANA PALACE

ORIENT-EXPRESS HOTELS
TRAINS & CRUISES

TECHNICAL CAPACITY CERTIFICATE

We certify that **FRANK'S FTN OIL & GAS SERVICOS ADUANEIROS INTELIGENTES LTDA.**, registered into CNPJ nr. 31.447.139/0001-01 represented by **Mr. Frank Teles do Nascimento** - Managing Director, has provided us a high level service with technical capacity and moral capability until the present date, which allows us to make public to whom it may concern.

January, 19 2006


Companhia Hotéis Palace
Augusto César Ribeiro Mesquita
Financial Controller