

ABS Quality Evaluations

CERTIFICATE OF CONFORMANCE

This is to certify that the Quality Management System of:
Mangels Indústria E Comércio Ltda.

**Rodovia Fernão Dias, km 699
Três Corações , MG
Brasil**

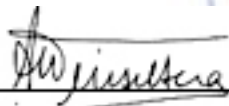
has been assessed by ABS Quality Evaluations, Inc. and found to be in conformance with the requirements set forth by:

ISO 9001:2008

The Quality Management System is applicable to:

DESIGN AND MANUFACTURE OF ALUMINUM ALLOY AUTOMOTIVE WHEELS FOR THE AFTER MARKET

Certificate No:	70652
Original Certification Date:	09 May 2005
Effective Date:	24 October 2009
Expiration Date:	12 March 2011
Issue Date	24 October 2009



Alex Weisselberg, President



Validity of this certificate is based on periodic audits of the management system defined by the above scope and is contingent upon prompt, written notification to ABS Quality Evaluations, Inc. of significant changes to the management system or components thereof.

ABS Quality Evaluations, Inc. 16855 Northchase Drive, Houston, TX 77060, U.S.A.
Validity of this certificate may be confirmed at www.abs-qe.com/cert_validation.