

ABS Quality Evaluations

CERTIFICATE OF CONFORMANCE

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

Divisão Aços
Rua Max Mangels Senior, 777
São Bernardo do Campo , SP
Brasil

(WITH FACILITIES LISTED ON ATTACHED ANNEX)

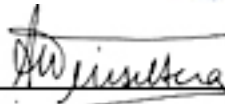
has been assessed by ABS Quality Evaluations, Inc. and found to be in conformance with the requirements set forth by:

ISO 9001:2008

The Quality Management System is applicable to:

MANUFACTURE OF COLD ROLLED, HEAT TREATED, ELECTROGALVANIZED CARBON AND ALLOY STEEL STRIPS, COILS AND STAMPED PARTS; INCLUDING STEEL SERVICE CENTER FOR PICKLED, SLITTED, LEVELLED, HOT AND COLD ROLLED STEELS

Certificate No:	30320
Original Certification Date:	19 February 2004
Effective Date:	20 March 2010
Expiration Date:	18 March 2013
Issue Date	20 March 2010



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.