

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

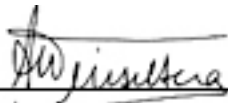
has been assessed by ABS Quality Evaluations, Inc. and found to be in conformance with the requirements set forth by:

ISO/TS 16949:2009

The Quality Management System is applicable to:

DESIGN AND MANUFACTURE OF ALUMINUM ALLOY WHEELS

Certificate No: 39238
Effective Date: 14 May 2010
Expiration Date: 09 March 2011
Issue Date: 14 May 2010
IATF Certificate No.: 0065251



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.