

ABS Quality Evaluations

CERTIFICATE OF CONFORMANCE

This is to certify that the Social Accountability 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:

SA 8000:2008

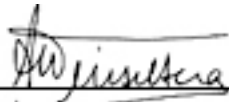
The Social Accountability Management System is applicable to:

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

FABRICAÇÃO DE AÇO CARBONO LAMINADO A FRIO, TRATAMENTO TÉRMICO, ELETROGALVANIZADO E BOBINAS, ROLOS E PEÇAS ESTAMPADAS DE AÇO, INCLUINDO CENTROS DE SERVIÇOS PARA DECAPAGEM, NIVELAMENTO E CORTE DE AÇOS LAMINADOS A QUENTE E A FRIO

The assessment was conducted in accordance with the requirements of SAAS Procedure 200

Certificate No:	71204
Original Certification Date:	15 November 2007
Effective Date:	12 January 2010
Expiration Date:	14 November 2010
Issue Date	12 January 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.



SA 8000

