



CERTIFICATE OF REGISTRATION

Quality Management System

This is to certify that:

**Tribunal de Contas do Município de São Paulo
Subsecretaria de Fiscalização e Controle
Avenida Professor Ascendino Reis 1130
São Paulo - SP
Brasil
04027-000**

Hold Certificate No: FM 35460

and operate a Quality Management System, which complies with the requirements of BS EN ISO 9001:2000 for the following scope:

Sistema de fiscalização e elaboração dos relatórios anuais da administração direta e indireta do município de São Paulo.

Elaboration and fiscalization system of the annual reports of São Paulo local Government, its agencies and its public corporations.

For and on behalf of BSI, Inc.:

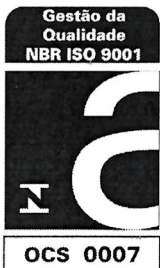
President

Originally Registered: 11 nov 1996

Latest Issue: 10 nov 2006

Expiry Date: 30 set 2008

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This certificate remains the property of BSI, Inc. It is contingent on meeting agreed contractual requirements. Validity is maintained through a process of continual assessments and reassessments. To check validity call 703 437 9000 or visit www.bsiamericas.com. To be read in conjunction with the scope of registration shown above or on the attached appendix. Group Headquarters: 389 Chiswick High Road, London W4 4AL, UK. Americas Headquarters: BSI, Inc. 12110 Sunset Hills Road, Suite 200, Reston, VA 20190, USA.

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Management
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