

Smithers Quality Assessments, Inc.

CERTIFICATE OF APPROVAL

This is to Certify that the Quality Management System of:

THE POLING GROUP
AKRON SPECIAL MACHINERY, INC.
COMMERCIAL TIMESHARING, INC.

2740 Cory Avenue
Akron, Ohio 44314

has been assessed and approved by Smithers Quality Assessments, Inc.,
to the following quality management system standards and requirements:

ISO 9001:2008 with Design

The Quality Management System is Applicable to:

Engineering, Design, Manufacturing and System Integration Services for
Tire, Automotive, Steel and Related Industries.

Approval
Certificate Number: 07.341.1

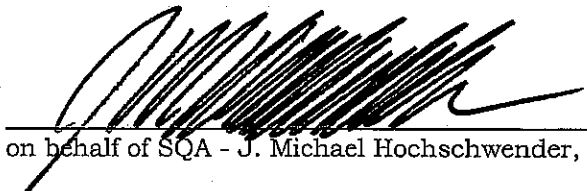
Original Approval: December 7, 2007

Current Certificate: December 7, 2007

Certificate Expires: December 6, 2010



The use of the accreditation mark indicates accreditation in respect of those activities covered by The Accreditation Certification Number 07.341.1.


on behalf of SQA - J. Michael Hochschwender, President

The approval is subject to the company maintaining its system to the required standards which will be monitored by Smithers Quality Assessments, Inc., 425 W. Market St., Akron, Ohio 44303099

