

CERTIFICATE OF COMPLIANCE

This is to certify that the Quality Management System of:

LINCOLN ELECTRIC COMPANY OF CANADA, LP
MACHINE AND CONSUMABLE DIVISIONS
179 WICKSTEED AVENUE
TORONTO, ON CANADA M4G 2B9

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

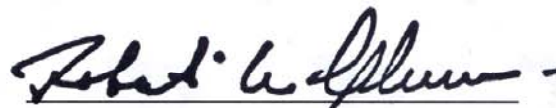
ISO 9001:2000

The Quality Management System is applicable to:

**DESIGN, MANUFACTURE AND DISTRIBUTION OF WELDING CONSUMABLES, WELDING
MACHINES AND ACCESSORIES (DESIGN COMPLIANT PER ABS QE CERTIFICATES 30273 & 30275)**

Further clarifications regarding the scope of this certificate and the applicability of ISO 9001:2000 requirements may be obtained by consulting the organization

Certificate No.: 32246
Effective Date: 10 March 1997
Expiration Date: 09 March 2006
ISO 9001:2000 Effective Date: 13 April 2003
Issue Date: 09 May 2003


Robert W. Gilman, 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.