

Madrid, 16 April 2006

EQUIVALENCE STATEMENT

To whom it may concern

IQNet, the International Certification Network, is a partnership of organisations providing management system assessment and certification services.

All partners of IQNet recognise the (ISO 9000 and/or ISO 14000) certification activities performed by the other partners, hence, recognising their certificates as being equivalent to their own.

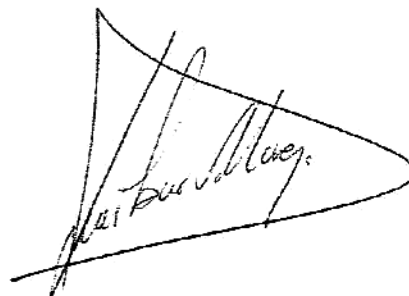
In regard to the specific enquiry, in the light of the above, **ICONTEC's** certificate no. **CO-SC 3971-1** to **ENJOY CORP S.A.** for **ISO 9001:2000** is recognised and accepted by us.

This equivalence statement will be valid while the certificate mentioned in it remains valid.

This document is not intended for use in regulated areas.

Sincerely,

AENOR



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