



Test Report No. F690501/LF-CTSAYA08-05046R1

Issued Date: February 21, 2008

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To: **POONGSAN CORPORATION**
324-6
Hyosung-dong
Gyeyang-gu
INCHEON
Korea

The following merchandise was submitted and identified by the client as :

Product Name : Stainless Steel
SGS File No. : AYA08-05046R1
Received Date : February 15, 2008
Test Performing Date : February 18, 2008
Test Performed : SGS Testing Korea tested the sample(s) selected by applicant with following results
Test Results : For further details, please refer to following page(s)
Comments : This Report cancels and supersedes the Report No.F690501/LF-CTSAYA08- 05046 dated February 21, 2008 issued by SGS Testing Korea Co.,Ltd

Pluto Kim
Monet Jeong
Billy Oh / Testing Person

SGS Testing Korea Co. Ltd.

Jeff Jang / Chemical Lab Mgr

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Sample No. : AYA08-05046R1.001

Sample Description : Stainless Steel

Style/Item No. : STS304

Heavy Metals

Test Items	Unit	Test Method	MDL	Results
Cadmium (Cd)	mg/kg	US EPA 3052(1996), US EPA 6010B(1996), ICP	0.5	N.D.
Lead (Pb)	mg/kg	US EPA 3052(1996), US EPA 6010B(1996), ICP	5	N.D.
Mercury (Hg)	mg/kg	US EPA 3052(1996), US EPA 6010B(1996), ICP	2	N.D.
Hexavalent Chromium (Cr VI)	mg/kg	US EPA 3060A(1996), US EPA 7196A(1992), UV	1	N.D.
Arsenic (As)	mg/kg	US EPA 3052(1996), US EPA 6010B(1996), ICP	10	N.D.
Barium (Ba)	mg/kg	US EPA 3050B(1996), US EPA 6010B(1996), ICP	0.5	N.D.
Antimony (Sb)	mg/kg	US EPA 3050B(1996), US EPA 6010B(1996), ICP	10	N.D.
Selenium (Se)	mg/kg	US EPA 3050B(1996), US EPA 6010B(1996), ICP	10	N.D.

NOTE: (1) N.D. = Not detected.(<MDL)
(2) mg/kg = ppm
(3) MDL = Method Detection Limit
(4) - = No regulation
(5) ** = Qualitative analysis (No Unit)
(6) Negative = Undetectable / Positive = Detectable

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Picture of Sample as Received:

Sample Color : Gray

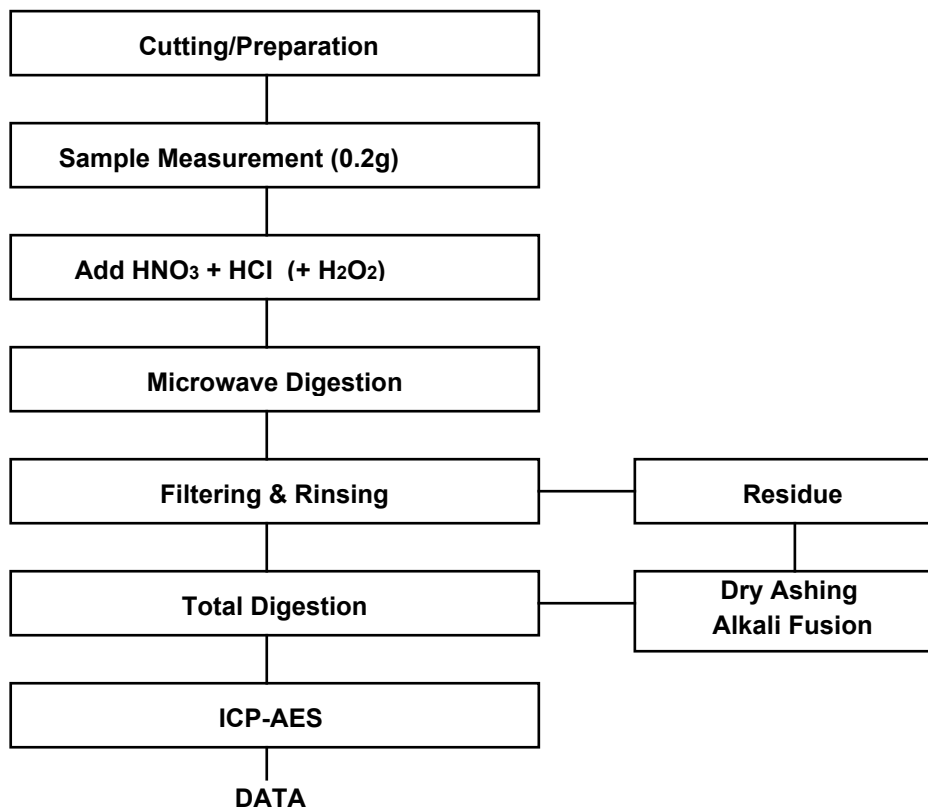


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Flow Chart of Digestion

(EPA 3052 for Cd, Pb)



The samples were dissolved totally by pre-conditioning method according to above flow chart.

Operator Dami Yeom

Section Chief Jeff Jang

*** End ***

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