



QIB Certification Form

Client: Mirgor S.A.

DR number: 80000002604

Administrator: Edgar Piedra

Region: Latin America

DR Type:	Reg S
DR Description:	MIRGOR S.A. - REG S
CUSIP:	604701201
ISIN:	US6047012017
Underlying ISIN:	

Annex I

Certification and Agreement of Certain Acquirers of
Receipts Upon Deposit of Shares Pursuant to
Section 2.02 of the Amended and Restated Regulation S Deposit Agreement

We refer to the Amended and Restated Regulation S Deposit Agreement, dated as of September 22, 2003 (the "Deposit Agreement"), among MIRGOR S.A.C.I.F.I.A. (the "Company"), THE BANK OF NEW YORK, as Depositary, and Owners and Beneficial Owners of Regulation S American Depositary Receipts (the "Receipts") issued thereunder. Capitalized terms used but not defined herein shall have the meanings given them in the Deposit Agreement.

1. This certification and agreement is furnished in connection with the deposit of Shares and issuance of American Depositary Shares to be evidenced by one or more Receipts pursuant to Section 2.02 of the Deposit Agreement.

2. We acknowledge (or if we are a broker-dealer, our customer has confirmed to us that it acknowledges) that the Receipts, the American Depositary Shares evidenced thereby and the Shares represented thereby have not been and will not be registered under the Securities Act (the "Act").

3. We certify that either:

A. We are, or at the time the Shares are deposited and at the time the Receipts are issued will be, the beneficial owner of the Shares and of the American Depositary Shares evidenced by such Receipt or Receipts, and (i) we are not a U.S. person (as defined in Regulation S under the Act) and we are located outside the United States (within the meaning of Regulation S) and acquired, or have agreed to acquire and will have acquired, the Shares to be deposited outside the United States, (ii) we are not an affiliate of the Company or a person acting on behalf of such an affiliate, and (iii) we are not in the business of buying and selling securities or, if we are in such business, we did not acquire the securities to be deposited from the Company or any affiliate thereof in the initial distribution of the American Depositary Shares and Shares.

OR

B. We are a broker-dealer acting on behalf of our customer; our customer has confirmed to us that it is, or at the time the Shares are deposited and at the time the Receipt or Receipts are issued will be, the beneficial owner of the

Shares and of the American Depositary Shares evidenced by such Receipt or Receipts, and (i) it is not a U.S. person (as defined in Regulation S under the Act) and it is located outside the United States (within the meaning of Regulation S and acquired, or have agreed to acquire and will have acquired, the Shares to be deposited outside the United States, (ii) it is not an affiliate of the Company or a person acting on behalf of such an affiliate, and (iii) it is not in the business of buying and selling securities or, if it is in such business, it did not acquire the securities to be deposited from the Company or any affiliate thereof in the initial distribution of American Depositary Shares and Shares.

4. We agree (or if we are a broker-dealer, our customer has confirmed to us that it agrees) that prior to expiration of 40 days after the later of the commencement of the offering of American Depositary Shares on behalf of the Company and the related closing (the "restricted period"), we (or it) will not offer, sell, pledge or otherwise transfer such Receipts, the American Depositary Shares evidenced thereby or the Shares represented thereby except (a) to a person whom we reasonably believe (or it and anyone acting on its behalf reasonably believes) is a qualified institutional buyer within the meaning of Rule 144A under the Act in a transaction meeting the requirements of Rule 144A, or (b) in accordance with Regulation S under the Act, in either case in accordance with any applicable securities laws of any state of the United States. We further agree (or if we are a broker-dealer, our customer has confirmed to us that it agrees) that if we sell or otherwise transfer (or it sells or otherwise transfers) the American Depositary Shares evidenced by the Receipt or Receipts referred to above or the Shares represented thereby in accordance with clause (a) above prior to the expiration of the restricted period, we (or our customer) will, prior to settlement of such sale, cause such Shares to be withdrawn in accordance with the terms and conditions of the Deposit Agreement and we (or our customer) will cause instructions to be given to the Depositary to deliver such Shares to the custodian under the Rule 144A Deposit Agreement for deposit thereunder and issuance of a Rule 144A American Depositary Receipt evidencing Rule 144A American Depositary Shares upon receipt of the proper certification on behalf of the purchaser and otherwise in accordance with the terms and conditions of such Rule 144A Deposit Agreement.

Very truly yours,

[NAME OF CERTIFYING ENTITY]

By: _____

Title:

Dated:

Annex II

Certification and Agreement of Persons Receiving
Deposited Securities Upon Withdrawal
Pursuant to Section 2.05 of
the Amended and Restated Regulation S Deposit Agreement

We refer to the Amended and Restated Regulation S Deposit Agreement, dated as of September 22, 2003 (the "Deposit Agreement"), among MIRGOR S.A.C.I.F.I.A. (the "Company"), THE BANK OF NEW YORK, as Depository thereunder, and Owners and Beneficial Owners of Regulation S American Depositary Receipts (the "Receipts") issued thereunder. Capitalized terms used but not defined herein shall have the meanings given them in the Deposit Agreement.

1. We are surrendering a Receipt or Receipts in accordance with the terms of the Deposit Agreement for the purpose of withdrawal of the Deposited Securities represented by the American Depositary Shares evidenced by such Receipt or Receipts (the "Shares") pursuant to Section 2.05 of the Deposit Agreement.
2. We acknowledge (or if we are a broker-dealer, our customer has confirmed to us that it acknowledges) that the Receipts, the American Depositary Shares evidenced thereby and the securities represented thereby have not been and will not be registered under the Securities Act (the "Act").
3. We certify that either:
 - (a) We are located outside the United States (within the meaning of Regulation S under the Act), and either:
 - (i) we have sold or otherwise transferred, or agreed to sell or otherwise transfer and at or prior to the time of withdrawal will have sold or otherwise transferred, the Receipts or the Shares in accordance with Regulation S under the Act, and we are, or prior to such sale or other transfer we were, the beneficial owner of the Receipts, or
 - (ii) we have sold or otherwise transferred, or agreed to sell or otherwise transfer and at or prior to the time of withdrawal will have sold or otherwise transferred the Receipts or the Shares to a qualified institutional buyer (as defined in Rule 144A under the Act) in accordance with Rule 144A, and, accordingly, we are separately giving instructions to the Depository to deliver the Shares to the custodian under the Rule 144A Deposit Agreement for deposit thereunder and issuance of a Rule 144A American Depositary Receipt evidencing Rule 144A American Depositary Shares upon receipt of the proper certification on behalf of the purchaser and otherwise in accordance with the terms and conditions of such Rule

144A Deposit Agreement, and we are, or prior to such sale or other transfer we were, the beneficial owner of the Receipts, or

(iii) we will be the beneficial owner of the Shares upon withdrawal, and, accordingly, we agree that, prior to the expiration of 40 days after the later of the commencement of the offering of American Depositary Shares and Shares on behalf of the Company and the related closing, we will not offer, sell, pledge or otherwise transfer the Shares except (A) to a person whom we (and anyone acting on our behalf) reasonably believe is a qualified institutional buyer within the meaning of Rule 144A under the Act in a transaction meeting the requirements of Rule 144A, or (B) in accordance with Regulation S under the Act.

OR

(b) We are a qualified institutional buyer (as defined in Rule 144A under the Act) acting for our own account or for the account of one or more qualified institutional buyers; we have agreed to acquire (or it has agreed to acquire), the Receipts or the Shares in a transaction which we understand is being made in reliance upon Rule 144A, and, accordingly, we (or it) are separately taking all action necessary to cause the Shares being withdrawn to be deposited under the Rule 144A Deposit Agreement for issuance of a Rule 144A American Depositary Receipt evidencing Rule 144A American Depositary Shares.

4. If we are a broker-dealer, we further certify that we are acting for the account of our customer and that our customer has confirmed the accuracy of the representations contained in paragraph 3 hereof that are applicable to it and, if paragraph 3(a)(iii) is applicable to our customer, has confirmed that it will comply with the agreements set forth in paragraph 3(a)(iii).

Very truly,

[NAME OF CERTIFYING ENTITY]

By: _____

Title:

Dated: