


## DUE DILIGENCE CERTIFICATION

I, Mark Tallo, of Sandler, Travis & Rosenberg, P.A., counsel to Garan Manufacturing Corporation, certify that:

- (1) I have read the attached submission, and
- (2) Based upon the information made available to me by Lisa Silverstein, I have no reason to believe that this submission contains any material misrepresentation or omission of fact.

Dated: 4/24/09

  
\_\_\_\_\_  
Mark Tallo