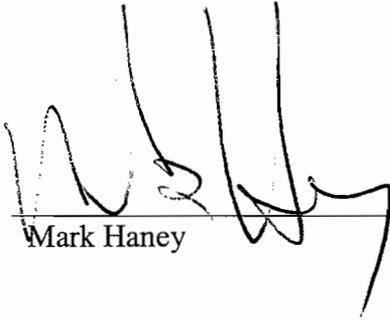


Due Diligence Certification

I, Mark Haney, of Sandler, Travis & Rosenberg, P.A., representative to Lido Industrias S.A. DE C.V. certify that

1.) I have read the attached submission, and

2.) based on the information collected by me and made available to me by Scott Gress of Ehrlich, Gress & Co., I have no reason to believe that this submission contains any material misrepresentation or omission of fact.


Mark Haney

I, Jason Yi, General Manager, employed by Lido Industrias S.A. DE C.V. certify that I

1.) have read the attached submission, and

2.) the information contained in this submission is, to the best of my knowledge, complete and accurate.


Jason Yi