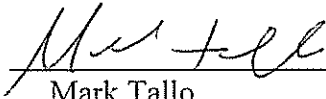


DUE DILIGENCE CERTIFICATION

I, Mark Tallo, of Sandler, Travis & Rosenberg, P.A., counsel to Hansae Co. Ltd., certify that:

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



Mark Tallo

Date: August 20, 2009