

## 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 on the information made available to me by Jee Hyun Seo, I have no reason to believe that this submission contains any material misrepresentation or omission of fact.

  
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Mark Tallo

Date: September 26, 2011