

## 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 Elvis Chae, I have no reason to believe that this submission contains any material misrepresentation or omission of fact.

Signed:   
Mark Tallo

Date: March 19, 2014