


**Financial Certification**

I, Jim Houey, certify that:

- 1) The financial statements of Sentry Baby Products, LLC included in this Form are true and complete in all material respects; and
- 2) The tax return information of Sentry Baby Products, LLC included in this Form reflects accurately the information reported on the tax return for Sentry Baby Products, LLC filed for the fiscal year ended 12/31/2016.

Signature  
CFO

A handwritten signature in black ink, appearing to read "Jim Houey", is written over a horizontal line. The signature is stylized with a large loop at the end.