

To Whom It May Concern:

Case: Balance Amount of Bank Confirmation Review

Re: Monthly report for individual Inc. under investigation on 31st
December, 2016

The undersigned have audited TETHER LIMITED's Bank Confirmation and hereby certify that the balance amount set out in this letter are the true and complete under investigation in related bank's accounting records on 31st December, 2016 was done on 23rd, May, 2017.

| Bank | A/C No. | USD | EUR |
|----------------------------------|---------------|--------------|----------|
| Cathay United Bank | 033087700408 | 106.54 | - |
| Bank of Kaohsiung | 230510006385 | 251,086.47 | - |
| | 230509006380 | 0.00 | - |
| First Commercial Bank | 20386001075 | 3,129,202.65 | - |
| Hwatai Bank, Ltd | 3366000005573 | 908,539.56 | 1,415.54 |
| KGI Bank | 018580071208 | 2,602,124.62 | - |
| Taiwan Shin Kong Commercial Bank | 0499128110518 | 0.09 | - |
| Total Amount | | 6,891,059.93 | 1,415.54 |

Name: Hu Ching Shan

胡清山



Capacity: Certified Public Accountant

A member of Taipei Institute of Certified Public Accountants

Membership No. 1532

Date: 4th, September, 2017