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Cynthia Bitting

July 25, 2013

OTC Markets Group, Inc.
304 Hudson Street, 3rd Floor
New York, NY 10013

Re: Tanke Incorporated Quarterly Report for Period ended June 30, 2013

Ladies and Gentlemen:

I have been retained by the Issuer for the purposes of rendering this letter and other related matters and have been requested to render an opinion regarding whether the Information (as defined below), filed by Tanke Incorporated ("TNKE" or "the Issuer") through the OTC Disclosure and News Service on July 25, 2013 constitutes "adequate current public information" within the meaning of Rule 144(c)(2) under the Securities Act of 1933, as well as opine on other related matters.

The Issuer has published the following materials through the public OTC Disclosure and News Service:

Quarterly Report for the period ending June 30, 2013

Posted date: July 25, 2013 which I have reviewed (the "Information").

In rendering my opinions I have examined such corporate records and reviewed such matters of law as I have deemed appropriate and have examined originals, counterparts or copies of the such other certificates, records, documents or other instruments as I have deemed necessary or appropriate for the purposes of this letter. The jurisdictions covered by this letter are the state of Nevada and the laws of the United States of America.

In rendering this opinion, I have (i) personally interviewed and met (either in person or via video-conference and teleconference) with TNKE management, including all officers and directors, and (ii) have reviewed the Information, as amended, published by TNKE through the OTC Disclosure and News Service, and (iii) have discussed the Information with TNKE management and a majority of the directors of TNKE.

The person responsible for the preparation of the financial statements in the Quarterly Report for the period ending June 30, 2013, which statements are unaudited, is Xiaoying Zhang (President and CEO) overseeing accounting personnel engaged by TNKE.

TNKE's transfer agent is Pacific Stock Transfer, a transfer agent registered with the SEC. The method used to confirm the number of outstanding shares set forth in the Year End Report was to check the figure provided by TNKE against the figure provided in the transfer agent shareholder list.

I am of the opinion that the Information, in conjunction with the Initial Disclosure Report filed through the OTC Disclosure and News Service, (i) constitutes "adequate current public information" concerning the common stock of TNKE, as well as TNKE itself, and "is available" within the meaning of Rule 144(c)(2) promulgated under the Securities Act of 1933, as amended, (ii) includes all of the information a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934 (the "Exchange Act"), (iii) complies as to form with the OTC Markets Group's Pink Disclosure Guidelines, which are located on the Internet at www.otcm Markets.com and (iv) has been posted through the OTC Disclosure & News Service.

The opinions expressed in this letter are based solely upon my review of the documents listed above and such other documents as may be specifically referred to in this opinion letter as having been reviewed by me. With respect to the factual matters underlying my opinion, I have relied on information obtained from the officers of TNKE and other sources, but I represent that all such sources are believed by me to be reliable.

To the best of my knowledge after inquiry of TNKE management, including its Board of Directors, neither TNKE, nor any person holding 5% or more of any class of TNKE's stock, nor any recent or current counsel of TNKE, is currently under investigation by any federal or state regulatory authority for any violation of any federal or state securities laws.

I am a US resident and am authorized to practice law in the state of Missouri. I am permitted to practice before the Securities and Exchange Commission and have not been prohibited from practice thereunder. I have been retained solely for the purpose of reviewing the current information supplied but the issuer and issuing this opinion in connection with such review.

The various statutory provisions and interpretations thereunder by administrative authorities and courts having jurisdiction over the matters on which the foregoing opinion is based are necessarily subject to change from time to time. The opinion expressed herein is based upon the facts stated above which have been provided to me by TNKE and is based on my understanding that the facts are accurate and complete. Any alteration of the facts may affect the opinion stated herein. I assume no obligation to supplement this opinion if any applicable law changes after the date hereof or if I become aware of any fact that might change the opinion expressed herein after the date hereof.

This opinion is furnished by me solely for the benefit of, and may be relied upon only by the issuer TNKE and OTC Markets Group, Inc., to whom this letter is addressed, and solely with respect to the opinions referred to in the letter, and may not be relied upon by any other person, firm, or other entity without my express prior written consent. OTC Markets Group, Inc. is granted full and complete permission and the rights to publish the letter through the OTC Disclosure and News Service for viewing by the public and regulators. I am not assuming any professional responsibility to any other person by rendering this opinion. It is understood that this opinion speaks as of the date given, notwithstanding any delivery as contemplated above on any other date.

Very truly yours,
Nangle & Niemann, LLC

By: 